

Public Service Commission of Wisconsin
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Test Year: 2014

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INSTRUCTIONS FOR COMPLETING AN APPLICATION TO INCREASE WATER RATES

Class AB Water Utilities

Clicking on an Attachment listed below will take you directly to the instruction narrative

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[Form #3024 – Application to Increase Rates Form](#)

- The electronic application is for an increase in water rates only. If the utility wants to request a sewer rate increase, use the PSC Web Site to request an application or call the PSC at (608) 266-5991.
- A short statement is required indicating the reason for the rate increase request.
- Complete the section for persons that can be contacted regarding this application.
- Complete this form with the name and title of the person submitting this application and date being submitted.
- The application must be filed with the PSC prior to August 1, 2012 and should be based on a 2012 test year. Applications filed after August 1, 2012, should be based on a 2013 test year.

[Hearing – Telephonic Hearing Information](#)

- Instructions for completion are contained within the form.

[Attachment 1 – Listing of Largest Customers Billed During Latest 12 Months](#)

- List the billed units consistent with Schedule Mg-1 in your tariff sheets.
- During the last 12 month period, identify the highest consumption billed for each of the four largest customers in each class.
- List the customer name, meter size, billing date, and the billed consumption.
- Instructions for completing Part 2 are contained within the form.

[Attachment 2 – Consumer Analysis-Actual Latest 12 Months](#)

- Provide the authorized rates for volume and meter charges consistent with Schedule Mg -1.
- If the utility uses a non-computerized billing program, contact the PSC for assistance in how to determine the volume distribution into rate blocks.
- Complete Attachment 2 using actual data from the latest 12 months for each customer class.
- Units are the total of all units billed, net of any adjustments, for the latest 12 months.
- At the top of the Attachment 2, indicate the number of annual billings, such as 4 for quarterly billing. This is the basis for computing the annual revenue for meter charges.
- The average number of meters is determined based upon the actual number billed each period and averaged depending on the number of billing periods for the latest 12 months.
- Provide the actual total billed revenue for the same 12 months. If the variance between the computed total revenue and actual billed revenue is greater than 3 percent for **any** customer class, the variance must be explained in the Notes (Attachment 19).

Attachment 2A - Sales Forecast Historical

- a. This schedule lists sales by volume and average customer count for the test year plus the previous 5 years. Test year amounts are derived from Attachment 3 of the water rate increase application whereas the previous 5 years are derived from Page W-02, Sales of Water, contained in the PSC annual report.
- b. Details concerning any large changes from year to year in usage and average customer count should be explained in the Notes (Attachment 19).

Attachment 3 – Consumer Analysis-Test Year

- a. Using the data from Attachment 2, (percentage distribution of volume sales by rate blocks and number of meters by meter size), provide a consumer analysis for the **estimated test year**.
- b. The consumer analysis must include any projection of customer growth or demand reduction due to conservation.
- c. Complete details concerning the gain or loss of any large customer should be explained in the Notes (Attachment 19).
- d. Changes in usage by large customers and variations in usage by all customers due to weather should also be considered.
- e. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 3A - Wholesale Revenues

- a. List rates and billing frequency consistent with Schedule W-1 in your green tariff sheet.
- b. List test year consumption estimates by resale provider.
- c. Details concerning any large changes in usage or the gain or loss of a large customer served by a wholesale customer and should be explained in the Notes (Attachment 19).

Attachment 4 – Public Fire Protection Revenue-Test Year Summary

- a. This schedule is a summary of various methods of charging for Public Fire Protection.
- b. For a Municipal Charge based upon mains and/or hydrants or Direct Charges to Customers based upon equivalent meters or equivalent services, the test year estimate is derived from Attachment 5.
- c. For all other charges, insert the test year estimate in the amount column.
- d. For Direct Charges to Customers based upon a method **other than** equivalent meters or equivalent services, **detail must be submitted to the PSC supporting this method**.
- e. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 5 – Public Fire Protection Revenue-Test Year Detail

- a. For a Municipal Charge based upon mains and/or hydrants, complete the HEADNOTES section and PART ONE of Attachment 5.
 - i. Base units and charges are obtained from the current tariff sheet, typically Schedule F-1.
 - ii. Net additions for mains and hydrants units are derived from Attachment 17, Part One.
- b. For Direct Charges to Customers based upon equivalent meters or equivalent services, complete PART TWO.
 - i. The Authorized Rates are obtained from the current tariff sheet, typically Schedule Fd-1 (or Fd-1).
 - ii. If the billings per year are other than 4 (quarterly), enter the appropriate number in the highlighted area.
- c. The Average Number of Meters is derived from Attachment 3.
- d. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 6 – Private Fire Protection Revenue-Test Year Detail

- a. To compute the test year Private Fire Protection Revenue, complete the applicable sections.
- b. The Authorized Rates are obtained from the current tariff sheet, typically Schedule Upf-1.
- c. If the billings per year are other than 4 (quarterly), enter the appropriate number in the highlighted area.
- d. Enter the test year Average Number of Connections, based on size of the connection.
- e. Where a credit is authorized for general service branches off the private fire connection, list the average number of meters each billing period that meet the criteria.
- f. The authorized meter rates in this section are derived from Attachment 3.
- g. If a credit is authorized for general service branches, enter the appropriate percent in the highlighted area.
- h. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 7 – Operating Revenues-Test Year Summary

- a. Test year revenue estimated amounts are derived for the following: Metered Sales to General Customers; Private Fire Protection; and Public Fire Protection.
- b. "Interim year" and other test year estimates should be based upon historical trends and other relevant information.
- c. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 8 – Taxes-Test Year Summary

- a. The test year and interim year amounts are derived for the Property Tax Equivalent Payable for the Year, and the Local and School Tax Equivalent on Meters Charged to the Sewer Department (sewer meter allocation).
- b. The test year and interim year meter allocations to the sewer department are based upon 50 percent of the beginning of year meter balance (Attachment 11, Account 346), the assessment ratio (Attachment 9) and the current year net local and school mill rate (Attachment 9).
 - i. If the meter allocation is other than 50 percent, insert the appropriate percentage in the cell formula.
 - ii. If the sewer department does not use the water utility's meter readings in determining the sewer billing, then enter 0 (zero).
- c. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 9 – Property Tax Computation

- b. If the municipality has authorized an amount as allowed by Wis. Stat. §66.0811(2), explain fully the circumstances in the Notes (Attachment 19).
- c. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 10 – Operating Expenses

- a. A historical three-year average is provided. If expenses fluctuate from year to year, the average can be helpful when determining the interim and test year estimates.
- b. If either the interim or test year estimate varies from the three-year average by more than plus or minus 15 percent, the cause(s) must be explained in the Notes (Attachment 19).
- c. Large expenses that infrequently occur, such as for well rehab or pump repairs, should be normalized as part of the test year estimated expense.
- d. A schedule showing each individual water reservoir/tower detailing the last date and cost of repainting or repair is required to be completed in the Notes, (Attachment 19). The average annual cost should be normalized as part of the test year estimated expense.
- e. Rate case expenses should be normalized over an appropriate time period based upon the utility's past frequency of rate increase requests.
- f. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 11 – Utility Plant in Service

- a. Additions and retirements are to be estimated for both the interim year and the test year.
- b. If the utility is requesting that any of the plant additions be treated as major projects, use the column titled "Major Construction Additions". Major project treatment results in full effect when calculating the test year tax equivalent expense, depreciation expense, and rate base components.
- c. Major projects are those that represent very large costs for the utility, occur infrequently, and typically require construction approval from the PSC. Projects which occur frequently, such as an ongoing water main replacement programs, may be costly but are considered routine and are not major projects.
- d. If a part or all of a major project will not be placed into service until after the end of test year, that portion of the project must be considered in Step II (See Attachments 20 -22).
- e. If the utility has a major project that will be constructed over several years before it is placed in service, the utility may qualify for an addition to the rate of return during the construction period. If this situation occurs, contact the PSC for further information.
- f. The units added or retired for feet of main and number of hydrants must be provided in Attachment 17.
- g. DO NOT INCLUDE CONTRIBUTED PLANT TRANSACTIONS IN ATTACHMENT 11.
- h. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 11a– Utility Plant in Service--CONTRIBUTED PLANT

- a. Additions and retirements are to be estimated for both the interim year and the test year.
- b. Depreciation on contributed plant will not be included in expenses for rate making purposes.
- c. Contributed Plant additions and retirements are shown in Attachment 11a only.
- d. The units added or retired for feet of main and number of hydrants must be provided in Attachment 17.
- e. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 12 – Depreciation Accrual and Expenses

- a. The interim year depreciation accrual is based the utility's current depreciation rates. The individual depreciation rates must be entered in column (A).
- b. Depreciation Rates (B) are based upon the PSC Recommended Rate Benchmarks. If any rate other than the benchmark will be used for the test year, the rate should be entered.
- c. Enter the appropriate information at the bottom of the schedule to reconcile the depreciation accrual to the estimated depreciation expense.
- d. An allocation of 50 percent of meter depreciation to the sewer department is calculated automatically. If the percent for your utility is different, insert the applicable percent in the space provided.
- e. Major Construction Additions shown in Attachment 11 result in a full year depreciation accrual and expense effect for the test year.
- f. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 13 – Estimated Accumulated Depreciation, Materials and Supplies, and Regulatory Liability and Other Adjustments

- a. For Accumulated Depreciation, the retirements and the annual accruals are derived from Attachments 11 and 12, respectively. For estimated salvage and cost of removal for the interim and the test years, enter the estimated transactions.
- b. For Materials and Supplies, enter the estimated year-end balances. An increase or decrease in the interim or test year of more than 15 percent must be explained in the Notes (Attachment 19).
- c. For Regulatory Liability, enter the estimated year-end balances. This beginning balance recorded in 2004 represents the pre-2003 historical accumulated provision for depreciation on contributed plant as prescribed in the Commission's supplemental decision in docket 05-US-105. The balance transferred in 2004 should be amortized in equal annual amounts to Account 425,Miscellaneous Amortization over a period of 20 years. See Attachment 13, Footnote F for further instructions.
- d. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 14 – Estimated Rate Base, Requested Rate of Return and Increase Requested

- a. Part One calculates the net operating income (loss) for the test year. All amounts are derived from other attachments except Amortization Expense, Account 404, which, if applicable, must be entered and the purpose specified.

- b. Part Two is a calculation of the Average Net Investment Rate Base for the test year. All amounts are derived from other attachments.
- c. Part Three calculates the estimated requested increase.
 - i. Enter a requested rate of return (ROR) in the highlighted box and the estimated increase is calculated.
 - ii. A guideline for a maximum ROR is to use the current market cost of 30-year municipal bonds plus 2.00 percent. Typically the range will be 6.00 to 8.00 percent.
 - iii. If the PSC determines that the requested ROR is not within this guideline, or requires use of other criteria, the PSC may recommend a different ROR.
 - iv. If you have questions about estimating the ROR, please call the PSC for assistance at (608) 266-5528.
- d. If necessary, please describe unusual situations in the Notes (Attachment 19).

Attachment 15 – Financing and Debt Summary

- a. Identify the sources of financing plant additions for the interim and the test years. Use the descriptions provided or specify other types of financing.
- b. List the utility's debt issues. Use only one line for each existing and estimated new debt issue.
 - i. Include the corresponding annual interest, either accrued or payable, for each issue.
 - ii. A summary in total is acceptable if the utility has debt information available by issue and can scan and/or insert the information to this Attachment. An attachment filed on ERF is also acceptable.
 - iii. All debt issues for all utility departments and non-utility sewer departments reported in the PSC annual report must be included unless a separate balance sheet and income statement are provided.

Attachment 15a – Impact Fees

This attachment requests information about impact fees. If the utility has impact fees, please complete the schedule.

Attachment 16 – Customer Notification

- a. Pursuant to Wis. Admin. Code § PSC 2.10, your utility is required to notify customers of the filing of the rate increase application and the general nature and effect of the filing.
 - i. If billing is monthly by envelope, a bill insert over one complete billing cycle is required.
 - ii. If billing is by a method other than monthly by envelope, a special mailing or a display advertisement in a newspaper having general circulation in the utility's service area is required (with the following exception). following.
 - iii. If your utility serves fewer than 1,000 customers, a notice may be posted in at least 3 public places.
- b. The notice shall contain the following information:
 - i. The amount of the request.
 - ii. The reasons for the request.
 - iii. The date, time and location of the hearing and how customers can contact the Public Service Commission regarding scheduling questions.
 - iv. The effect (dollar and percentage) on the average residential customer if the request were to be granted.
- c. Your utility is required to file proof of notice no later than 3 days prior to the hearing.
- d. Public Service Commission staff will assist your utility in complying with the notice requirements.
- e. Attachment 16 includes an example notice that your utility may use.

Attachment 17 – Miscellaneous

- a. Indicated the number of feet of main and number of hydrants being added and retired.
- b. Indicate the utility's preferred method for lateral installation charges.
- c. Enter the method for delinquent bill charges.
- d. Indicate whether the utility would like to include any Other/Miscellaneous Charges such as special billing, meter reading, missed appointment, or Non-sufficient funds charges.
- e. Indicate the method for recovering public fire protection charges.
- f. Indicate the preferred Mg-1 volumetric rate design for each customer class (residential and non-residential)
- g. Space is available to request additional tariff changes.

Attachment 18 – Water Conservation Programs

- a. This attachment requests information about the utility's water conservation programs, if any. These may include rebates, education, or other activities.
- b. If the utility expects that its conservation program will have an effect on demand, please indicate the adjustment to customer demand on this attachment.

Attachment 18a – Water Conservation Spending

- a. This attachment requests information about the utility's water conservation spending. The utility only needs to complete this schedule if they have a PSC approved water conservation program.
- b. Instructions for completing this schedule are contained within the form.

Attachment 19 – Notes

- a. This attachment is to be used to describe any assumptions used by the utility in forecasting, describing any unusual situations, significant variations from historical, etc., in Attachments 1-18.
- b. Each item must be referenced to the applicable Attachment number(s).

Attachment 20 – Step II Major Plant Detail

- a. If a part or all of a major project will not be placed into service until after the end of test year, that portion of the project must be considered in Step II.
- b. If a major project will be completed (even though final costs will be paid later) and placed into service before the end of the test year, then the entire major project costs should be included in Attachment 11, and is not a Step II major project.

- c. If the utility has a major project that will be constructed over several years before it is placed in service, the utility may qualify for an addition to the rate of return during the construction period. If this situation occurs, contact the PSC for further information.
- d. Summary of Step II major plant additions:
 - i. Summarize, by plant account, the Step II plant additions.
 - ii. Insert the applicable depreciation rates (from Attachment 12).
 - iii. The depreciation expense will be calculated based upon the estimated plant and depreciation rates.
- e. If any of the Step II additions are outside the municipal boundaries, insert the amount in the space provided.
- f. The Calculated Tax Equivalent—Step II is based upon the net taxable plant, the test year assessment ratio (from Attachment 9), and the net local and school rate (from Attachment 9).
- g. If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2), enter that amount. If no authorization, leave **blank**.
- h. If dollars are added for mains and/or hydrants, the units added or retired for feet of main and number of hydrants must be provided.
- i. If necessary, please describe unusual situations in the Step II Notes (Attachment 22).

Attachment 21 – Step II Summary

- a. This schedule summarizes information that represents Step I estimates for the test year and are derived from Attachment 14.
- b. The Step II Additional column has amounts derived from Attachment 20 for Depreciation Expense, Taxes, Utility Plant in Service, and Accumulated Depreciation.
- c. In Part One:
 - i. If additional revenue results from the Step II additions, include the amount in the Step II Additional column, describe in the Notes (Attachment 22).
 - ii. If additional operation and maintenance expense will be incurred as a result of the Step II plant additions, include the total in the Step II Additional column. Provide detail as necessary, by expense account, in the Notes together with the assumptions used in arriving at the expense for each account.
- d. In Part Two, if amounts for materials and supplies or contributions in aid of construction are included in the Step II Additional column, explain fully in the Notes (Attachment 22).
- e. Part Three calculates the estimated requested increase.
 - i. Enter a requested rate of return (ROR) in the highlighted box and the estimated increase is calculated.
 - ii. Please note that the ROR in Step II can be different than requested in Attachment 14 (Step I).
 - iii. A guideline for a maximum ROR is to use the current market cost of 30-year municipal bonds plus 2.00 percent.
 - iv. If the PSC determines that the requested ROR is not within this guideline, or requires use of other criteria, the PSC may recommend a different ROR.
 - v. If you have questions about estimating the ROR, please call the PSC for assistance at (608) 266-5991.
- f. If necessary, please describe unusual situations in the Notes (Attachment 22).

Attachment 21 – Step II Notes

- a. This attachment is to be used to describe any assumptions used by the utility in forecasting or describing any Step II items in Attachments 20 and 21.
- b. Describe, in particular, Step II additional revenue or operation and maintenance expense forecasted in Attachment 21.
- c. If necessary, include other general discussion that may be helpful regarding Step II items.

Run Final Edit

- a. The purpose of the Final Edit is to ensure information is reasonably completed for related attachments.
- b. Activating the Run Final Edit button, located on the Main Menu, will create a Final Edit List which can be viewed and printed.
- c. The Final Edit must be completed prior to submitting the application to the PSC. RERUN as many times as necessary.

Attachment 23 – Filing the Application to Increase Water Rates (Rate Application) using the PSC's Electronic Regulatory Filing (ERF) System

All formal rate case applications and subsequent filings in those cases should be filed with the PSC in electronic form according to the instructions and guidelines found on the PSC's Electronic Regulatory Filing (ERF) system web site at http://psc.wi.gov/apps35/erf_public/default.aspx to submit filings to the PSC.

General Information about the ERF system:

- a. An internet connection is required for uploading files, and Internet Explorer 5.0 or above.
- b. To submit filings to the PSC a user must create an account by specifying his or her name, email address, logon id and password.
- c. Individual accounts can be created by clicking on the "Setup Individual Account" hyperlink from the ERF Login Page. Corporate accounts can only be created by the PSC's Record Management Unit (RMU). Entities must complete a Corporate Electronic Filing Account Request in order to establish an account.
- d. Corporate accounts have been developed to allow an organization (e.g., utility, law firm, accounting firm, intervener, etc.) to identify users who are authorized to file on their behalf. This is an optional service offered to corporate entities to allow them greater security in identifying authorized filers, but such entities are not required to use corporate accounts if individual accounts are satisfactory to them.
- e. The rate case application is in Microsoft Excel and should be filed as an Excel file. Do not convert Excel files to PDF.
- f. Adobe Acrobat is needed to convert other than Excel documents to PDF format.

Abbreviated list of instructions to submit this rate application to the PSC:

- a. [Use http://psc.wi.gov/apps35/erf_public/default.aspx](http://psc.wi.gov/apps35/erf_public/default.aspx) to submit filings to the PSC.
- b. Type in a valid user name and password.
- c. To submit a new rate case, select the New / Non-Docket entry under File Document heading.
- d. Select the number of files to upload, and specify the utility these documents relate to. When the screen repopulates, click the browse button in row 1 and select the file to upload. Then specify the document type from the drop down list box and finally enter a meaningful description such as "Rate Increase Application for XYZ Water Utility".
- e. Repeat this for each row on the screen.
- f. Click the Upload Docket Files button to submit the documents.
- g. Once the docket is submitted it will be marked as pending which means that the document has been received by the PSC, but it has not been processed. Staff of RMU will review the documents and approve or reject them. When the filings are processed the submitter will be notified via email. The email will include the document name, type, description, received date and file status. If the filing was rejected, the reason for rejection will be included in the email.
- h. For general questions about the process of electronic filing or instructions on formatting, etc., please contact the Records Management Unit at (608) 261-8524 or via e-mail at pscrecs@wisconsin.gov.
- i. For any questions about the technical functions of the ERF system, please contact Paul Newman, the PSC's Chief Information Officer, at (608) 267-5112 or via e-mail at paul.newman@wisconsin.gov.

Questions regarding the completion of this application can be directed to either of the following:

- a. Kathy Butzlaff at (608) 267-9817 or by E-mail at kathleen.butzlaff@wisconsin.gov.



Application to Increase Rates
Public Service Commission of Wisconsin
P.O. Box 7854
Madison, WI 53707-7854

3024 (8-2-2000)

(Filling this form out is in accordance with Wis. Stat. § 196.25)

The Public Service Commission of Wisconsin does not discriminate on the basis of disability in the provision of programs, services, or employment. If you are speech, hearing, or visually impaired and need assistance, call (608) 266-5481 or TTY (608) 267-1479. We will try to find another way to provide information to you. ☒ Water ☐ Sewer ☐ Both

Name of Utility:

MILWAUKEE WATER WORKS

Type of rate increase requested:

WATER

Reason for rate increase request:

The Milwaukee Water Works (MWW) must have adequate revenues to continue to provide the best water possible to its customers. Sufficient revenue is needed to cover the costs of ongoing operations while also enabling MWW to maintain and replace facilities in a timely manner. MWW is requesting two separate rates of return (approximately 5.5% for wholesale and 4.5% for retail customers).

Contact Personnel Information

	Utility	Consultant
Name	MILWAUKEE WATER WORKS	Raftelis Financial Consultants
Contact Person (1)	Tim Ignatowski	Peiffer Brandt
Contact Person (2)	Carrie Lewis	John Wright
Contact Person (3)	N/A	Will Howard
Street or P.O. Box	841 N. Broadway - Room 409	1031 S. Candwell Street, Suite 100
City and Zip Code	Milwaukee 53202	Charlotte, NC 28203
County or Counties	Milwaukee	
Telephone Number (1)	414-286-2435	704-936-4433
Telephone Number (2)	414-286-2801	720-638-3276
Telephone Number (3)	n/a	704-910-8197
E-Mail Address (1)	Timothy.Ignatowski@milwaukee.gov	pbrandt@raftelis.com
E-Mail Address (2)	Carrie.M.Lewis@milwaukee.gov	jwright@raftelis.com
E-Mail Address (3)	n/a	whoward@raftelis.com
Fax Number	414-286-0531	
Best Hours between 7:30 am & 5:00 pm	8:00am to 4:45pm	8:30am to 5:30pm
Days Available (Check)	<input checked="" type="checkbox"/> M <input checked="" type="checkbox"/> T <input checked="" type="checkbox"/> W <input checked="" type="checkbox"/> Th <input checked="" type="checkbox"/> F	<input checked="" type="checkbox"/> M <input checked="" type="checkbox"/> T <input checked="" type="checkbox"/> W <input checked="" type="checkbox"/> Th <input checked="" type="checkbox"/> F

Carrie Lewis

5/19/2014

Name of Person Submitting this Application

Date

Superintendent

Title

MILWAUKEE WATER WORKS

Telephonic Hearing Information

Requests to increase rates require Commission approval. Pursuant to state statutes, a rate increase can only be authorized after public hearing. Municipal utilities are encouraged to hold telephonic hearings. A telephonic hearing is much like a hearing held in Madison except that the utility, Commission staff, the utility's consultant (if applicable), and customers participate via speaker phone from their respective locations. Telephonic hearings are advantageous for both the utility and its customers. Customers have an opportunity to participate with greater ease than afforded by a hearing held at the Commission's offices in Madison. Additionally, the time utility personnel are away from the office is significantly reduced.

In order to participate in a telephonic hearing, the utility must have a location which is handicapped accessible with a capacity of at least 10-15 persons. The utility also needs a speaker phone workable in the room in which the hearing is to be held. FAX and copy machines are also required. The FAX and copiers do not need to be located in the hearing room or even the building in which the hearing is to be held; however, the utility must have ready access. More details will be provided concerning scheduling and administering the telephonic hearing when Commission staff has completed processing your application to increase rates.



Please check one of the following:

Yes, the utility can arrange a site for a telephonic hearing, either at the utility or at an alternate site. *(Please specify the site including building name, address, room number, and telephone number for the room in the space below.)*

Building Name	Frank Zeidler Municipal Building
Room Number or Name	102
Address	841 N. Broadway, Milwaukee, WI 53202
Phone Number	414-286-0408



No, it is not feasible for our utility to host a telephonic hearing. We request that the hearing

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MILWAUKEE WATER WORKS

PART 1:

Provide consumption data for the four largest customers in each customer class.

1. List the billing units consistent with Schedule Mg-1 in your tariff sheets.

Select One
<input checked="" type="radio"/> 100 Cubic Feet (CCF'S)
<input type="radio"/> 1,000 Gallons (000)

2. During the last 12-month period, list the highest consumption billed for each of the four largest customers in eac

3. List the billing period date that the consumption was billed.

LISTING OF LARGEST CUSTOMERS BILLED

Customer Name	Class	Meter Size	Billing Date	Billed Consumption
James Uchekwaram	Res.	3/4"	6/11/2012	4,056
BDH Investment	Res.	3/4"	6/1/2012	3,875
Dept of City Development	Res.	3/4"	7/9/2012	3,645
Occupant	Res.	3/4"	4/15/2013	3,626
Falk Corp	Com.	10"	7/30/2012	26,739
Hydrite Chemical Co	Com.	6"	12/21/2012	25,023
King Juice Inc	Com.	3"	11/26/2012	15,929
Ritus Rubber Corp	Com.	1 1/2"	12/21/2012	13,758
We Energies	Ind.	10"	2/27/2013	86,464
Miller Brewing	Ind.	8"	7/30/2012	45,770
D R Diedrich	Ind.	6"	7/30/2012	25,215
Wisconsin Paperboard	Ind.	6"	5/30/2013	15,562
Milw Metro Sewerage District	P.A.	6"	1/28/2013	50,420
University of WI-Milwaukee	P.A.	6"	8/30/2012	43,680
Milwaukee County Parks	P.A.	6"	9/24/2012	18,485
Veterans Administration	P.A.	10"	9/28/2012	15,689

PART 2:

Provide information about your billing procedures.

1. How do you send your water bills?

Envelopes

2. What is your billing frequency for residential customers?

Quarterly

3. How frequently do you read residential customer meters?

Quarterly

4. Which of the following best describes the manner in which you read meters each billing period?

Meters are read in cycles (e.g., one-third of customers are read each month). Please explain:**1/3 customers read each month**

5. What is the estimated start date for reading meters for your next billing period?

3/4/2014

6/30/2014

MILWAUKEE WATER WORKS

WATER UTILITY CONSUMER ANALYSIS

Insert Number of Billings per Year (if different)====>			4		Actual Latest 12 Months Ending:				5/31/2013			
Authorized Rates			Residential		Commercial		Industrial		Public Authority		Total	
Volume Charges:	Cubic Feet	Per 100 Cubic Feet	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
FIRST	100	\$0.00	13,884,569	23,764,974	2,985,810	5,139,121	181,096	301,910	163,664	275,307	17,215,139	\$29,481,312
NEXT	4,900	\$0.00	722,400	1,165,434	6,362,250	10,290,743	1,322,720	2,041,516	1,142,593	1,810,519	9,549,963	15,308,212
NEXT	15,000	\$0.00	0	0	824,192	868,144	1,182,877	1,224,352	457,752	483,070	2,464,821	2,575,566
OVER	20,000	\$0.00	0	0	221,247	207,972	2,011,086	1,887,479	645,142	606,433	2,877,475	2,701,884
SUBTOTALS			14,606,969	\$24,930,408	10,393,499	\$16,505,980	4,697,779	\$5,455,257	2,409,151	\$3,175,329	32,107,398	\$50,066,974
Meter Charges:	Meter Size	Each Billing	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	Annual Revenues
	5/8"	\$0.00	103,829	6,263,489	4,673	281,956	271	16,171	65	3,822	108,838	\$6,565,438
	3/4"	\$0.00	38,577	2,310,530	2,962	177,110	280	16,773	75	4,410	41,894	2,508,823
	1"	\$0.00	1,341	143,762	3,298	357,449	203	21,533	260	27,171	5,102	549,915
	1 1/4"	\$0.00	0	0	1	104	0	0	0	0	1	104
	1 1/2"	\$0.00	133	29,361	2,538	533,074	221	45,290	111	22,244	3,003	629,969
	2"	\$0.00	21	7,126	1,241	413,433	238	79,116	180	59,132	1,680	558,807
	2 1/2"	\$0.00	0	0	0	0	0	0	0	0	0	0
	3"	\$0.00	0	0	404	261,714	93	59,625	151	96,036	648	417,375
	4"	\$0.00	0	0	242	313,570	59	77,520	89	113,419	390	504,509
	6"	\$0.00	0	0	80	186,585	33	76,100	47	106,540	160	369,225
	8"	\$0.00	0	0	11	40,848	8	28,681	12	41,717	31	111,246
	10"	\$0.00	0	0	0	0	1	5,170	3	15,509	4	20,679
	12"	\$0.00	0	0	0	0	0	0	0	0	0	0
SUBTOTALS			143,901	\$8,754,268	15,450	\$2,565,843	1,407	\$425,979	993	\$490,000	161,751	\$12,236,090
Surcharges, etc.			\$0		\$0		\$0		\$0		\$0	
Total Revenues Per Analysis			\$33,684,676		\$19,071,823		\$5,881,236		\$3,665,329		\$62,303,064	
Total Actual Billed Revenues			\$33,683,758		\$19,072,774		\$5,881,203		\$3,664,697		\$62,302,431	
Dollar Variance			\$918		(\$951)		\$33		\$632		\$633	
Percent Variance (B)			0.00%		0.00%		0.00%		0.02%		0.00%	

(A) The annual revenues from meter charges are based upon the number of bills issued annually.

(B) If the percent variance is greater than 3%, the variance must be explained in detail in the Notes, Attachment 19.

RATE SCHEDULE NUMBER 1 - URBAN (MILWAUKEE)

SUPPLEMENTAL - ATTACH 2

Number of Billings per Year (if different)====>

4

Actual Latest 12 Months Ending:

5/31/2013

Page 1 of 11

Authorized Rates			Residential		Commercial		Industrial		Public Authority		Total	
Volume Charges:			Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
Per 100 Cubic Per 100 Cubic Ft												
FIRST	100	\$1.68	12,645,043	\$21,243,672	2,599,382	\$4,366,962	166,264	\$279,324	162,829	\$273,553	15,573,518	\$26,163,511
NEXT	4,900	\$1.58	651,869	1,029,953	5,637,163	8,906,718	1,167,217	1,844,203	1,129,373	1,784,409	8,585,622	13,565,283
NEXT	15,000	\$1.05	0	0	813,763	854,451	990,822	1,040,363	448,508	470,933	2,253,093	2,365,747
OVER	20,000	\$0.94	0	0	221,247	207,972	1,945,711	1,828,968	645,142	606,433	2,812,100	2,643,373
SUBTOTALS			13,296,912	\$22,273,625	9,271,555	\$14,336,103	4,270,014	\$4,992,858	2,385,852	\$3,135,328	29,224,333	\$44,737,914
Meter Charges:			Average	(A)	Average	(A)	Average	(A)	Average	(A)	Average	
Meter	Each		No. of	Annual	No. of	Annual	No. of	Annual	No. of	Annual	No. of	Annual
Size	Billing		Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues
5/8"	\$14.70		93,072	\$5,472,634	4,185	\$246,078	255	\$14,994	65	\$3,822	97,577	\$5,737,528
3/4"	\$14.70		35,710	2,099,748	2,762	162,406	259	15,229	75	4,410	38,806	2,281,793
1"	\$26.10		1,197	124,967	2,795	291,798	190	19,836	259	27,040	4,441	463,641
1 1/4"	\$26.10		0	0	1	104	0	0	0	0	1	104
1 1/2"	\$50.10		79	15,832	2,050	410,820	201	40,280	111	22,244	2,441	489,176
2"	\$81.90		18	5,897	1,157	379,033	224	73,382	178	58,313	1,577	516,625
2 1/2"	\$0.00		0	0	0	0	0	0	0	0	0	0
3"	\$159.00		0	0	374	237,864	90	57,240	151	96,036	615	391,140
4"	\$317.70		0	0	223	283,388	51	64,811	88	111,830	362	460,029
6"	\$563.70		0	0	69	155,581	30	67,644	46	103,721	145	326,946
8"	\$869.10		0	0	8	27,811	7	24,335	12	41,717	27	93,863
10"	\$1,292.40		0	0	0	0	1	5,170	3	15,509	4	20,679
12"	\$2,376.00		0	0	0	0	0	0	0	0	0	0
SUBTOTALS			130,076	\$7,719,078	13,624	\$2,194,883	1,308	\$382,921	988	\$484,642	145,996	\$10,781,524
Surcharges, etc.				\$0		\$0		\$0		\$0		\$0
Total Revenues Per Analysis				\$29,992,703		\$16,530,986		\$5,375,779		\$3,619,970		\$55,519,438
Total Actual Billed Revenues				\$29,991,976		\$16,532,074		\$5,375,746		\$3,619,947		\$55,519,744
Dollar Variance				\$727		(\$1,088)		\$33		\$23		(\$306)
Percent Variance (B)				0.00%		-0.01%		0.00%		0.00%		0.00%

(A) The annual revenues from meter charges are based upon the number of bills issued annually.

(B) If the percent variance is greater than 3%, the variance must be explained in detail in the Notes, Attachment 18.

MILWAUKEE

SUPPLEMENTAL - ATTACH 2

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Size	Residential	Commercial	Industrial	Public Authority	Total	General Service	Total
5/8"	93,072	4,185	255	65	97,577	\$14.70	\$5,737,527.60
3/4"	35,710	2,762	259	75	38,806	14.70	2,281,792.80
1"	1,197	2,795	190	259	4,441	26.10	463,640.40
1-1/4"	0	1	0	0	1	26.10	104.40
1-1/2"	79	2,050	201	111	2,441	50.10	489,176.40
2"	18	1,157	224	178	1,577	81.90	516,625.20
3"	0	374	90	151	615	159.00	391,140.00
4"	0	223	51	88	362	317.70	460,029.60
6"	0	69	30	46	145	563.70	326,946.00
8"	0	8	7	12	27	869.10	93,862.80
10"	0	0	1	3	4	1,292.40	20,678.40
12"	0	0	0	0	0	2,376.00	0.00
Total	130,076	13,624	1,308	988	145,996		\$10,781,523.60

BLOCK NUMBER ONE -

Code	Desc	Residential Units	Amount	Commerical Units	Amount	Industrial Units	Amount	Public Auth Units	Amount	Totals Units	Amount
2	Cert Comm			134,683	226,267.44						
3	Cert Indust					63,153	106,097.04				
11	Res	12,645,043	21,243,672.24								
12	Comm			2,464,699	4,140,694.32						
13	Indust					103,111	173,226.48				
90	MMSD							1,605	2,696		
91	County							20,738	34,840		
93	MATC							2,484	4,173		
94	State							8,504	14,287		
96	Federal							3,091	5,193		
97	DCD							33,071	55,559		
98	MPS							66,313	111,406		
99	City Depts							27,023	45,399 *		
Totals		12,645,043	21,243,672.24	2,599,382	4,366,961.76	166,264	279,323.52	162,829	273,552.72	15,573,518	\$26,163,510.24

* Adjust for MMW used but not billed (403,892 CCF)

BLOCK NUMBER TWO -

Code	Desc	Residential Units	Amount	Commerical Units	Amount	Industrial Units	Amount	Public Auth Units	Amount	Totals Units	Amount
2	Cert Comm			1,495,867	2,363,941						
3	Cert Indust					1,039,817	1,642,878				
11	Res	651,869	1,029,226								
12	Comm			4,141,296	6,543,865						
13	Indust					127,400	201,292				
90	MMSD							26,201	41,398		
91	County							216,338	341,814		
93	MATC							19,665	31,071		
94	State							144,412	228,209		
96	Federal							43,984	69,517		
97	DCD							235,332	371,825		
98	MPS							391,768	618,993		
99	City Depts							51,673	81,560		
Totals		651,869	1,029,226.22	5,637,163	8,907,806.16	1,167,217	1,844,169.68	1,129,373	1,784,386	8,585,622	\$13,565,587.70

Worksheet for Rate Schedule Number 1 - Milwaukee

SUPPLEMENTAL - ATTACH 2

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BLOCK NUMBER THREE -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
2	Cert Comm			720,983	757,032						
3	Cert Indust					988,409	1,037,829				
11	Res										
12	Comm			92,780	97,419						
13	Indust					2,413	2,534				
90	MMSD							45,761	48,049		
91	County							137,236	144,098		
93	MATC							747	784		
94	State							171,592	180,172		
96	Federal							60,274	63,288		
97	DCD							36,877	38,721		
98	MPS							-3,979	-4,178		
99	City Depts							0	0		
Totals		0	0.00	813,763	854,451.15	990,822	1,040,363.10	448,508	470,933.40	2,253,093	\$2,365,747.65

BLOCK NUMBER FOUR -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
2	Cert Comm			220,721	207,478						
3	Cert Indust					1,945,711	1,828,968				
11	Res										
12	Comm			526	494						
13	Indust										
90	MMSD							83,480	78,471		
91	County							198,209	186,316		
93	MATC										
94	State							210,333	197,713		
96	Federal							153,120	143,933		
97	DCD										
98	MPS										
99	City Depts										
Totals		0	0.00	221,247	207,972.18	1,945,711	1,828,968.34	645,142	606,433.48	2,812,100	\$2,643,374.00
Grand Total:		13,296,912	22,272,898.46	9,271,555	14,337,191.25	4,270,014	4,992,824.64	2,385,852	3,135,305	29,224,333	\$44,738,219.59
										General Serv	\$10,781,523.60
										Totals	\$55,519,743.19

RATE SCHEDULE NUMBER 2 - SUBURBAN (OUTSIDE CITY)

er of Billings per Year (if different)====>

4

Actual Latest 12 Months Ending:

5/31/2013

<u>Authorized Rates</u>			<u>Residential</u>		<u>Commercial</u>		<u>Industrial</u>		<u>Public Authority</u>		<u>Total</u>	
Volume Charges:			<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>
	<u>Per 100 Cubic Ft</u>	<u>Per 100 Cubic Ft</u>										
FIRST	100	\$2.100	1,158,392	\$2,432,623	347,362	\$729,460	6,330	\$13,293	835	\$1,754	1,512,919	\$3,177,130
NEXT	4,900	\$1.975	66,345	131,031	672,432	1,328,053	35,103	69,328	13,220	26,110	787,100	1,554,522
NEXT	15,000	\$1.313	0	0	10,429	13,693	0	0	9,244	12,137	19,673	25,830
OVER	20,000	\$1.175	0	0	0	0	0	0	0	0	0	0
SUBTOTALS			1,224,737	\$2,563,654	1,030,223	\$2,071,206	41,433	\$82,621	23,299	\$40,001	2,319,692	\$4,757,482
Meter Charges:		<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	
<u>Meter</u>	<u>Each</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	
<u>Size</u>	<u>Billing</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	
5/8"	\$18.38	10,309	\$757,918	431	\$31,687	7	\$515	0	\$0	10,747	\$790,120	
3/4"	\$18.38	2,527	185,785	162	11,910	3	221	0	0	2,692	197,916	
1"	\$32.63	131	17,098	454	59,256	11	1,436	1	131	597	77,921	
1 1/4"	\$32.63	0	0	0	0	0	0	0	0	0	0	
1 1/2"	\$62.63	53	13,278	461	115,490	10	2,505	0	0	524	131,273	
2"	\$102.38	2	819	75	30,714	5	2,048	2	819	84	34,400	
2 1/2"	\$0.00	0	0	0	0	0	0	0	0	0	0	
3"	\$198.75	0	0	27	21,465	1	795	0	0	28	22,260	
4"	\$397.13	0	0	17	27,005	1	1,589	1	1,589	19	30,183	
6"	\$704.63	0	0	11	31,004	1	2,819	1	2,819	13	36,642	
8"	\$1,086.38	0	0	3	13,037	1	4,346	0	0	4	17,383	
10"	\$1,615.50	0	0	0	0	0	0	0	0	0	0	
12"	\$2,970.00	0	0	0	0	0	0	0	0	0	0	
SUBTOTALS		13,022	\$974,898	1,641	\$341,568	40	\$16,274	5	\$5,358	14,708	\$1,338,098	
Surcharges, etc.			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Revenues Per Analysis			\$3,538,552	\$2,412,774	\$98,895	\$45,359	\$6,095,580					
Total Actual Billed Revenues			\$3,538,554	\$2,412,735	\$98,896	\$44,749	\$6,094,935					
Dollar Variance			(\$2)	\$39	(\$1)	\$610	\$645					
Percent Variance (B)			0.00%	0.00%	0.00%	1.34%	0.01%					

(A) The annual revenues from meter charges are based upon the number of bills issued annually.

(B) If the percent variance is greater than 3%, the variance must be explained in detail in the Notes, Attachment 18.

SUPPLEMENTAL - ATTACH 2

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BROWN DEER - WHOLESALE

<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
1-1/2"		0		0	0	\$0.00	\$0.00
6"	0	1		0	1	704.63	2,818.52
8"				4	4	Wholesale	0.00
Total	0	1	0	4	5		\$2,818.52

CUDAHY

<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
5/8"	53	4		0	57	\$18.38	\$4,190.64
3/4"	1	0		0	1	18.38	73.52
1"	0	0		0	0	32.63	0.00
1-1/2"	0	1		0	1	62.63	250.52
2"		1		0	1	102.38	409.52
Total	54	6	0	0	60		\$4,924.20

FRANKLIN

<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
5/8"	50	10		0	60	\$18.38	\$4,411.20
3/4"	11	4		0	15	18.38	1,102.80
1"	0	51		0	51	32.63	6,656.52
1-1/2"		34		0	34	62.63	8,517.68
3"		2		0	2	198.75	1,590.00
Total	61	101	0	0	162		\$22,278.20

GLENDALE

<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
5/8"		1	1	0	2	\$18.38	\$147.04
3/4"		0		0	0	18.38	0.00
1"	0	0	3	0	3	32.63	391.56
1-1/2"		1	2	0	3	62.63	751.56
2"			1	0	1	102.38	409.52
3"		1		0	1	198.75	795.00
4"			1	0	1	397.13	1,588.52
6"	0		1	0	1	704.63	2,818.52
8"			1	0	1	1,086.38	4,345.52
Total	0	3	10	0	13		\$11,247.24

GREENFIELD

<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
5/8"	7,417	265	1	0	7,683	\$18.38	\$564,854.16
3/4"	1,859	102	1	0	1,962	18.38	144,246.24
1"	112	296	4	0	412	32.63	53,774.24
1-1/4"	0	0	0	0	0	32.63	0.00
1-1/2"	52	310	2	0	364	62.63	91,189.28
2"	2	53	1	0	56	102.38	22,933.12
3"	0	15	0	0	15	198.75	11,925.00
4"	0	12	0	0	12	397.13	19,062.24
6"	0	4	0	0	4	704.63	11,274.08
8"	0	1	0	0	1	1,086.38	4,345.52
Total	9,442	1,058	9	0	10,509		\$923,603.88

SUPPLEMENTAL - ATTACH 2

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<u>HALES CORNERS</u>							
<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
5/8"	530	55		0	585	\$18.38	\$43,009.20
3/4"	466	29		0	495	18.38	36,392.40
1"	9	73		0	82	32.63	10,702.64
1-1/2"	1	56		0	57	62.63	14,279.64
2"		9		0	9	102.38	3,685.68
3"		4		0	4	198.75	3,180.00
6"	0	1		0	1	704.63	2,818.52
Total	1,006	227	0	0	1,233		\$114,068.08

<u>MILWAUKEE COUNTY PARKS - SUBURBAN</u>							
1"				1	1	\$32.63	\$130.52
2"				2	2	102.38	819.04
4"				1	1	397.13	1,588.52
6"	0			1	1	704.63	2,818.52
Total	0	0	0	5	5		\$5,356.60

<u>SHOREWOOD - WHOLESALE</u>							
<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
3/4"	4			0	4	\$18.38	\$294.08
1"	1			0	1	32.63	130.52
8"				1	1	Wholesale	0.00
12"				2	2	Wholesale	0.00
Total	5	0	0	3	8		\$424.60

<u>ST FRANCIS</u>							
<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
5/8"	2,197	96	5	0	2,298	\$18.38	\$168,948.96
3/4"	89	23	2	0	114	18.38	8,381.28
1"	5	33	4	0	42	32.63	5,481.84
1-1/2"	0	57	6	0	63	62.63	15,782.76
2"	0	11	3	0	14	102.38	5,733.28
3"	0	5	1	0	6	198.75	4,770.00
4"	0	4	0	0	4	397.13	6,354.08
6"	0	2	0	0	2	704.63	5,637.04
8"	0	2	0	0	2	1,086.38	8,691.04
Total	2,291	233	21	0	2,545		\$229,780.28

<u>WAUWATOSA - WHOLESALE</u>							
<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
5/8"	62	0		0	62	\$18.38	\$4,558.24
3/4"	96	4		0	100	18.38	7,352.00
1"	4	1		0	5	32.63	652.60
1-1/2"		2		0	2	62.63	501.04
2"		1		0	1	102.38	409.52
4"		1		0	1	397.13	1,588.52
6"	0	3		0	3	704.63	8,455.56
8"				2	2	Wholesale	0.00
10"				2	2	Wholesale	0.00
12"				2	2	Wholesale	0.00
Total	162	12	0	6	180		\$23,517.48

<u>WEST ALLIS - WHOLESALE</u>							
<u>Size</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Public Authority</u>	<u>Total</u>	<u>General Service</u>	<u>Total</u>
3/4"	1			0	1	\$18.38	\$73.52
10"				4	4	Wholesale	0.00
Total	1	0	0	4	5		\$73.52

Worksheet for Rate Schedule Number 2 - Outside City (Greenfield, St. Francis, Hales Corners, etc.)

SUPPLEMENTAL - ATTACH 2

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BLOCK NUMBER ONE -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
24	Res-Cudahy	3,635	7,634								
25	Comm-Cudahy			1,417	2,976						
34	Res-St. Francis	175,792	369,163								
35	Comm-St. Fran			48,721	102,314						
36	Indust-St. Fran					2,932	6,157				
44	Res-W. Allis	74	155								
54	Res-Greenfield	864,479	1,815,406								
55	Comm-Green			217,735	457,244						
56	Indust-Green					1,748	3,671				
57	Res-Franklin	3,792	7,963								
58	Comm-Frank			26,404	55,448						
64	Res-Shorewood	561	1,178								
67	Res-Hales	95,739	201,052								
68	Comm-Hales C			49,087	103,083						
74	Res-Wauwatosa	14,320	30,072								
75	Comm-Wauwat			2,747	5,769						
85	Comm-Glendale			843	1,703						
86	Indust-Glendale					1,650	3,465				
88	Comm-Brown Deer			408	857						
92	County-Sub-PA							835	1,524		
	Totals	1,158,392	2,432,623.20	347,362	729,393.00	6,330	13,293.00	835	1,523.91	1,512,919	\$3,176,833.11

BLOCK NUMBER TWO -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
24	Res-Cudahy										
25	Comm-Cudahy			7,058	13,959						
34	Res-St. Francis	2,372	4,685								
35	Comm-St. Fran			119,056	235,137						
36	Indust-St. Fran					14,434	28,507				
44	Res-W. Allis										
54	Res-Greenfield	61,821	122,098								
55	Comm-Green			397,719	785,499						
56	Indust-Green					5,308	10,483				
57	Res-Franklin	0	0								
58	Comm-Frank			42,377	83,695						
64	Res-Shorewood	23	45								
67	Res-Hales	2,006	3,962								
68	Comm-Hales C			69,382	137,030						
74	Res-Wauwatosa	123	243								
75	Comm-Wauwat			33,623	66,406						
85	Comm-Glendale			1,818	3,591						
86	Indust-Glendale					15,361	30,338				
88	Comm-Brown Deer			1,399	2,763						
92	County-Sub							13,220	25,730		
	Totals	66,345	131,033.22	672,432	1,328,080.56	35,103	69,328.83	13,220	25,730.13	787,100	\$1,554,172.74

Worksheet for Rate Schedule Number 2 - Outside City (Greenfield, St. Francis, Hales Corners, etc.)

SUPPLEMENTAL - ATTACH 2

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BLOCK NUMBER THREE -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
24	Res-Cudahy										
25	Comm-Cudahy										
34	Res-St. Francis										
35	Comm-St. Fran			1,864	2,447						
36	Indust-St. Fran										
44	Res-W. Allis										
54	Res-Greenfield										
55	Comm-Green			4,198	5,512						
56	Indust-Green										
57	Res-Franklin										
58	Comm-Frank			1,666	2,187						
64	Res-Shorewood										
67	Res-Hales										
68	Comm-Hales C										
74	Res-Wauwatosa										
75	Comm-Wauwat			2,701	3,546						
85	Comm-Glendale										
86	Indust-Glendale					0	0				
88	Comm-Brown Deer										
92	County-Sub							9,244	12,137		
Totals		0	0.00	10,429	13,693.29	0	0.00	9,244	12,137.37	19,673	\$25,830.66

BLOCK NUMBER FOUR -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
24	Res-Cudahy										
25	Comm-Cudahy										
34	Res-St. Francis										
35	Comm-St. Fran										
36	Indust-St. Fran					0	0				
44	Res-W. Allis										
54	Res-Greenfield										
55	Comm-Green										
56	Indust-Green										
57	Res-Franklin										
58	Comm-Frank										
64	Res-Shorewood										
67	Res-Hales										
68	Comm-Hales C										
74	Res-Wauwatosa										
75	Comm-Wauwat										
85	Comm-Glendale										
86	Indust-Glendale					0	0				
88	Comm-Brown Deer										
92	County-Sub										
Totals		0	0.00	0	0.00	0	0.00	0	0.00	0	\$0.00
Grand Total:		1,224,737	2,563,656.42	1,030,223	2,071,166.85	41,433	82,621.83	23,299	39,391.41	2,319,692	\$4,756,836.51
										General Serv	\$1,338,092.60
										Totals	\$6,094,929.11

WATER UTILITY CONSUMER ANALYSIS

RATE SCHEDULE NUMBER 3 - SUBURBAN (WEST MILWAUKEE)

er of Billings per Year (if different)====>

4

Actual Latest 12 Months Ending:

5/31/13

<u>Authorized Rates</u>			<u>Residential</u>		<u>Commercial</u>		<u>Industrial</u>		<u>Public Authority</u>		<u>Total</u>	
Volume Charges:			<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>	<u>Units</u>	<u>Amount</u>
<u>Per 100 Cubic Ft</u>												
FIRST	100	\$1.093	81,134	\$88,679	39,066	\$42,699	8,502	\$9,293	0	\$0	128,702	\$140,671
NEXT	4,900	\$1.063	4,186	4,450	52,655	55,972	120,400	127,985	0	0	177,241	188,407
NEXT	15,000	\$0.958	0	0	0	0	192,055	183,989	0	0	192,055	183,989
OVER	20,000	\$0.895	0	0	0	0	65,375	58,511	0	0	65,375	58,511
SUBTOTALS			85,320	\$93,129	91,721	\$98,671	386,332	\$379,778	0	\$0	563,373	\$571,578
Meter Charges:			<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	<u>(A)</u>	<u>Average</u>	
<u>Meter</u>	<u>Each</u>		<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>	<u>No. of</u>	<u>Annual</u>
<u>Size</u>	<u>Billing</u>		<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>	<u>Meters</u>	<u>Revenues</u>
5/8"	\$18.38		448	\$32,937	57	\$4,191	9	\$662	0	\$0	514	\$37,790
3/4"	\$18.38		340	24,997	38	2,794	18	1,323	0	0	396	29,114
1"	\$32.63		13	1,697	49	6,395	2	261	0	0	64	8,353
1 1/4"	\$32.63		0	0	0	0	0	0	0	0	0	0
1 1/2"	\$62.63		1	251	27	6,764	10	2,505	0	0	38	9,520
2"	\$102.38		1	410	9	3,686	9	3,686	0	0	19	7,782
2 1/2"	\$0.00		0	0	0	0	0	0	0	0	0	0
3"	\$198.75		0	0	3	2,385	2	1,590	0	0	5	3,975
4"	\$397.13		0	0	2	3,177	7	11,120	0	0	9	14,297
6"	\$704.63		0	0	0	0	2	5,637	0	0	2	5,637
8"	\$1,086.38		0	0	0	0	0	0	0	0	0	0
10"	\$1,615.50		0	0	0	0	0	0	0	0	0	0
12"	\$2,970.00		0	0	0	0	0	0	0	0	0	0
SUBTOTALS			803	\$60,292	185	\$29,392	59	\$26,784	0	\$0	1,047	\$116,468
Surcharges, etc.				\$0		\$0		\$0		\$0		\$0
Total Revenues Per Analysis				\$153,421		\$128,063		\$406,562		\$0		\$688,046
Total Actual Billed Revenues				153,227		127,965		406,562		0		\$687,753
Dollar Variance				\$194		\$98		\$0		\$0		\$293
Percent Variance (B)				0.13%		0.08%		0.00%		0.00%		0.04%

(A) The annual revenues from meter charges are based upon the number of bills issued annually.

(B) If the percent variance is greater than 3%, the variance must be explained in detail in the Notes, Attachment 18.

WEST MILWAUKEE

SUPPLEMENTAL - ATTACH 2

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5/8"	448	57	9	0	514	\$18.38	\$37,789.28
3/4"	340	38	18	0	396	18.38	29,113.92
1"	13	49	2	0	64	32.63	8,353.28
1-1/2"	1	27	10	0	38	62.63	9,519.76
2"	1	9	9	0	19	102.38	7,780.88
3"	0	3	2	0	5	198.75	3,975.00
4"	0	2	7	0	9	397.13	14,296.68
6"	0	0	2	0	2	704.63	5,637.04
8"	0	0	0	0	0	1,086.38	0.00
Total	803	185	59	0	1,047		\$116,465.84

Worksheet for Rate Schedule Number 3 - West Milwaukee

BLOCK NUMBER ONE -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
47	Residential	81,134	88,486								
48	Commerical			39,066	42,600						
49	Industrial					8,502	9,293				
Totals		81,134	88,485.54	39,066	42,599.98	8,502	9,292.65	0	0.00	128,702	\$140,378.17

BLOCK NUMBER TWO -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
47	Residential	4,186	4,450								
48	Commerical			52,655	55,973						
49	Industrial					120,400	127,985				
Totals		4,186	4,449.76	52,655	55,972.53	120,400	127,985.36	0	0.00	177,241	\$188,407.65

BLOCK NUMBER THREE -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
47	Residential										
48	Commerical										
49	Industrial					192,055	183,989				
Totals		0	0.00	0	0.00	192,055	183,988.73	0	0.00	192,055	\$183,988.73

BLOCK NUMBER FOUR -

<u>Code</u>	<u>Desc</u>	<u>Residential</u> <u>Units</u>	<u>Amount</u>	<u>Commerical</u> <u>Units</u>	<u>Amount</u>	<u>Industrial</u> <u>Units</u>	<u>Amount</u>	<u>Public Auth</u> <u>Units</u>	<u>Amount</u>	<u>Totals</u> <u>Units</u>	<u>Amount</u>
47	Residential										
48	Commerical										
49	Industrial					65,375	58,511				
Totals		0	0.00	0	0.00	65,375	58,510.77	0	0.00	65,375	\$58,510.77
Grand Total:		85,320	92,935.30	91,721	98,572.51	386,332	379,777.51	0	0.00	563,373	\$571,285.32
											General Serv
											Totals
											\$116,465.84
											\$687,751.16

Code	Class	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>	Total
		<u>5/8"by 3/4</u>	<u>5/8"</u>	<u>3/4"</u>	<u>1"</u>	<u>1 1/4"</u>	<u>1 1/2"</u>	<u>2"</u>	<u>3"</u>	<u>4"</u>	<u>6"</u>	<u>8"</u>	<u>10"</u>	<u>12"</u>	
2	Milw-Commercial	43	45	34	81	0	132	82	57	62	43	5	0	0	584
3	Milw-Industrial	13	14	19	28	0	80	81	48	38	23	5	1	0	350
11	Milw-Residential	3,926	89,146	35,710	1,197	0	79	18	0	0	0	0	0	0	130,076
12	Milw-Commercial	731	3,366	2,728	2,714	1	1,918	1,075	317	161	26	3	0	0	13,040
13	Milw-Industrial	30	198	240	162	0	121	143	42	13	7	2	0	0	958
21	Mequon-Wholesale	0	0	0	0	0	0	0	0	0	0	2	0	0	2
23	Butler-Wholesale	0	0	0	0	0	0	0	0	0	2	0	0	0	2
24	Cudahy-Residential	32	21	1	0	0	0	0	0	0	0	0	0	0	54
25	Cudahy-Commercial	1	3	0	0	0	1	1	0	0	0	0	0	0	6
27	Shorewood-Wholesale	0	0	0	0	0	0	0	0	0	0	1	0	2	3
28	West Allis-Wholesale	0	0	0	0	0	0	0	0	0	0	0	4	0	4
29	Wauwatosa-Wholesale	0	0	0	0	0	0	0	0	0	0	2	2	2	6
30	Greendale-Wholesale	0	0	0	0	0	0	0	0	0	0	2	2	0	4
31	Brown Deer-Wholesale	0	0	0	0	0	0	0	0	0	0	4	0	0	4
32	County Institutions-Whole	0	0	0	0	0	0	0	0	0	0	1	0	2	3
33	Menomonee Falls-Whole	0	0	0	0	0	0	0	0	0	0	2	2	0	4
34	St. Francis-Residential	1,582	615	89	5	0	0	0	0	0	0	0	0	0	2,291
35	St. Francis-Commercial	46	50	23	33	0	57	11	5	4	2	2	0	0	233
36	St. Francis-Industrial	1	4	2	4	0	6	3	1	0	0	0	0	0	21
44	West Allis-Residential	0	0	1	0	0	0	0	0	0	0	0	0	0	1
47	West Milw.-Residential	0	448	340	13	0	1	1	0	0	0	0	0	0	803
48	West Milw.-Commercial	12	45	38	49	0	27	9	3	2	0	0	0	0	185
49	West Milw.-Industrial	2	7	18	2	0	10	9	2	7	2	0	0	0	59
54	Greenfield-Residential	127	7,290	1,859	112	0	52	2	0	0	0	0	0	0	9,442
55	Greenfield-Commercial	69	196	102	296	0	310	53	15	12	4	1	0	0	1,058
56	Greenfield-Industrial	1	0	1	4	0	2	1	0	0	0	0	0	0	9
57	Franklin-Residential	0	50	11	0	0	0	0	0	0	0	0	0	0	61
58	Franklin-Commercial	2	8	4	51	0	34	0	2	0	0	0	0	0	101
60	New Berlin-Wholesale	0	0	0	0	0	0	0	0	0	0	4	0	0	4
64	Shorewood-Residential	0	0	4	1	0	0	0	0	0	0	0	0	0	5
67	Hales Corners-Residential	1	529	466	9	0	1	0	0	0	0	0	0	0	1,006
68	Hales Corners-Commercial	19	36	29	73	0	56	9	4	0	1	0	0	0	227
74	Wauwatosa-Residential	0	62	96	4	0	0	0	0	0	0	0	0	0	162
75	Wauwatosa-Commercial	0	0	4	1	0	2	1	0	1	3	0	0	0	12
85	Glendale-Commercial	0	1	0	0	0	1	0	1	0	0	0	0	0	3
86	Glendale-Industrial	0	1	0	3	0	2	1	0	1	1	1	0	0	10
88	Brown Deer-Commercial	0	0	0	0	0	0	0	0	0	1	0	0	0	1
90	MMSD-Milw-Pub Authority	0	0	0	1	0	1	1	1	1	1	0	0	0	6
91	County-Milw-Pub Auth	3	1	2	8	0	17	26	14	19	17	4	0	0	111
92	County-Suburbs-Pub Auth	0	0	0	1	0	0	2	0	1	1	0	0	0	5
93	MATC-Milw-Pub Auth	0	1	1	1	0	0	2	3	3	0	0	0	0	11
94	State-Milw-Public Authority	9	2	0	1	0	11	9	9	5	8	3	1	0	58
96	Federal-Milw-Pub Authority	1	1	0	0	0	2	4	2	1	3	2	2	0	18
97	Housing Auth-Milw-Pub Auth	8	3	56	218	0	5	54	10	6	2	0	0	0	362
98	MPS-Milw-Public Authority	12	2	4	12	0	44	44	95	44	11	0	0	0	268
99	City Depts-Milw-Pub Auth	8	14	12	18	0	31	38	17	9	4	3	0	0	154
Total Meter Count		6,679	102,159	41,894	5,102	1	3,003	1,680	648	390	162	49	14	6	161,787

MILWAUKEE WATER WORKS
Test Year 2014

Attachment 2A

Sales Forecast Historical

Residential					Commercial				
<u>Year</u>	<u>Avg. # Customers</u>	<u>Usage (Ccf's)</u>	<u>Avg/Cust/Qtr (Ccf's)</u>	<u>Change in Customer Ct</u>	<u>Year</u>	<u>Avg. # Customers</u>	<u>Usage (Ccf's)</u>	<u>Avg/Cust/Qtr (Ccf's)</u>	<u>Change in Customer Ct</u>
2009	143,817	15,197,849	26.42	0	2009	15,555	10,429,465	167.62	0
2010	143,663	14,509,743	25.25	-154	2010	15,371	10,287,211	167.32	-184
2011	143,718	14,469,574	25.17	55	2011	15,910	10,071,758	158.26	539
2012	143,901	14,669,374	25.49	183	2012	16,103	10,609,711	164.72	193
6/1/12 - 5/31/13	143,901	14,606,969	25.38	0	6/1/12 - 5/31/13	15,450	10,393,499	168.18	-653
2014	139,721	14,099,000	25.23	-4180	2014	15,027	10,115,000	168.28	-423
Averages:					Averages:				
5-year avg	143,800	14,690,702	25.54	0.00	5-year avg	15,678	10,358,329	165.18	0.00
4-year avg	143,796	14,563,915	25.32	21.00	4-year avg	15,709	10,340,545	164.57	-26.25
3-year avg	143,840	14,581,972	25.34	79.33	3-year avg	15,821	10,358,323	163.68	26.33
2-year avg	143,901	14,638,172	25.43	91.50	2-year avg	15,777	10,501,605	166.41	-230.00
6/1/12 - 5/31/13	143,901	14,606,969	25.38	0.00	6/1/12 - 5/31/13	15,450	10,393,499	168.18	-653.00

Industrial					Public Authority				
<u>Year</u>	<u>Avg. # Customers</u>	<u>Usage (Ccf's)</u>	<u>Avg/Cust/Qtr (Ccf's)</u>	<u>Change in Customer Ct</u>	<u>Year</u>	<u>Avg. # Customers</u>	<u>Usage (Ccf's)</u>	<u>Avg/Cust/Qtr (Ccf's)</u>	<u>Change in Customer Ct</u>
2009	1,509	5,230,894	866.62	0	2009	1,098	3,516,079	800.56	0
2010	1,453	5,295,630	911.15	-56	2010	1,049	2,884,028	687.33	-49
2011	1,435	5,095,061	887.64	-18	2011	1,000	2,844,106	711.03	-49
2012	1,419	4,800,701	845.79	-16	2012	991	2,717,132	685.45	-9
6/1/12 - 5/31/13	1,407	4,697,779	834.72	-12	6/1/12 - 5/31/13	993	2,409,151	606.53	2
2014	1,321	4,466,000	845.19	-86	2014	966	2,319,000	600.16	-27
Averages:					Averages:				
5-year avg	1,445	5,024,013	869.45	0.00	5-year avg	1,026	2,874,099	700.18	0.00
4-year avg	1,429	4,972,293	870.19	-25.50	4-year avg	1,008	2,713,604	672.85	-26.25
3-year avg	1,420	4,864,514	856.23	-15.33	3-year avg	995	2,656,796	667.76	-18.67
2-year avg	1,413	4,749,240	840.28	-14.00	2-year avg	992	2,563,142	645.95	-3.50
6/1/12 - 5/31/13	1,407	4,697,779	834.72	-12.00	6/1/12 - 5/31/13	993	2,409,151	606.53	2.00

MILWAUKEE WATER WORKS

WATER UTILITY CONSUMER ANALYSIS
Estimated For Test Year 2014Insert Number of Billings per Year (if different)====> **4**

Authorized Rates			Residential		Commercial		Industrial		Public Authority		Total	
Volume Charges:	Cubic Feet	Per 100 Cubic Feet	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
FIRST	100	\$0.00	13,407,000	24,303,352	2,905,000	5,298,316	172,000	303,888	161,000	287,028	16,645,000	\$30,192,584
NEXT	4,900	\$0.00	692,000	1,186,082	6,191,000	10,643,308	1,257,000	2,062,527	1,098,000	1,850,035	9,238,000	15,741,952
NEXT	15,000	\$0.00	0	0	803,000	894,160	1,125,000	1,231,731	440,000	490,947	2,368,000	2,616,838
OVER	20,000	\$0.00	0	0	216,000	216,000	1,912,000	1,908,900	620,000	620,000	2,748,000	2,744,900
SUBTOTALS			14,099,000	\$25,489,434	10,115,000	\$17,051,784	4,466,000	\$5,507,046	2,319,000	\$3,248,010	30,999,000	\$51,296,274

Meter Charges:	Meter Size	Each Billing	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues
	5/8"	\$0.00	100,500	6,434,888	4,459	285,758	248	15,716	65	4,053	105,272	\$6,740,415
	3/4"	\$0.00	37,722	2,397,325	2,773	176,005	246	15,653	72	4,490	40,813	2,593,473
	1"	\$0.00	1,345	152,936	3,251	373,968	186	20,906	254	28,133	5,036	575,943
	1 1/4"	\$0.00	0	0	1	111	0	0	0	0	1	111
	1 1/2"	\$0.00	133	31,148	2,508	559,215	211	45,923	97	20,622	2,949	656,908
	2"	\$0.00	21	7,559	1,235	436,882	224	78,983	172	59,954	1,652	583,378
	2 1/2"	\$0.00	0	0	0	0	0	0	0	0	0	0
	3"	\$0.00	0	0	411	283,044	96	66,122	147	99,184	654	448,350
	4"	\$0.00	0	0	246	338,735	61	84,599	89	120,327	396	543,661
	6"	\$0.00	0	0	95	236,222	38	93,891	53	127,380	186	457,493
	8"	\$0.00	0	0	39	163,199	7	26,739	14	51,634	60	241,572
	10"	\$0.00	0	0	9	50,732	4	24,680	3	16,453	16	91,865
	12"	\$0.00	0	0	0	0	0	0	0	0	0	0
SUBTOTALS			139,721	\$9,023,856	15,027	\$2,903,871	1,321	\$473,212	966	\$532,230	157,035	\$12,933,169

Surcharges, etc.	\$0	\$0	\$0	\$0	\$0
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Total Revenues Per Analysis	\$34,513,290	\$19,955,655	\$5,980,258	\$3,780,240	\$64,229,443
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Estimated Customer Growth for the Test Year:

Customer Class	Number of Customers	Meter Sizes
Residential	0	
Commercial	0	
Industrial	0	
Public Auth.	0	
Total	0	

Provide explanations for any unusual growth in customers projected for the test year.
For example, a new subdivision that will include 25 residential homes.

Provide details for any increase or decrease for large customers and the consumption effect by customer class.

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

RATE SCHEDULE NUMBER 1 - URBAN (MILWAUKEE) - FY 2013 Estimated Revenue

Insert Number of Billings per Year (if different) **4**

SUPPLEMENTAL - ATTACH 3
Page 1 of 4

Authorized Rates		Residential		Commercial		Industrial		Public Authority		Total		
Volume Charges:		Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	
	Per 100 Cubic Feet											
FIRST	100	\$1.73	12,455,367	\$21,547,786	2,573,388	\$4,451,962	162,107	\$280,446	159,572	\$276,060	15,350,435	\$26,556,254
NEXT	4,900	\$1.63	642,091	1,046,608	5,580,791	9,096,690	1,138,037	1,855,000	1,106,786	1,804,060	8,467,704	13,802,358
NEXT	15,000	\$1.08	0	0	805,625	870,075	966,051	1,043,336	439,538	474,701	2,211,215	2,388,112
OVER	20,000	\$0.97	0	0	219,035	212,463	1,897,068	1,840,156	632,239	613,272	2,748,342	2,665,891
SUBTOTALS			13,097,458	\$22,594,394	9,178,839	\$14,631,190	4,163,264	\$5,018,938	2,338,135	\$3,168,093	28,777,696	\$45,412,615
Meter Charges:												
Meter	Each	Average	(A)	Average	(A)	Average	(A)	Average	(A)	Average	(A)	
Size	Billing	No. of	Annual	No. of	Annual	No. of	Annual	No. of	Annual	No. of	Annual	
		Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues	
5/8"	\$15.15	93,072	\$5,638,302	4,185	\$253,527	255	\$15,448	65	\$3,938	97,577	\$5,911,215	
3/4"	\$15.15	35,710	2,163,312	2,762	167,322	259	15,690	75	4,544	38,806	2,350,868	
1"	\$26.90	1,197	128,773	2,795	300,686	190	20,440	259	27,863	4,441	477,762	
1 1/4"	\$26.90	0	0	1	108	0	0	0	0	1	108	
1 1/2"	\$51.63	79	16,314	2,050	423,325	201	41,507	111	22,922	2,441	504,068	
2"	\$84.40	18	6,076	1,157	390,580	224	75,618	178	60,089	1,577	532,363	
2 1/2"	\$0.00	0	0	0	0	0	0	0	0	0	0	
3"	\$163.84	0	0	374	245,105	90	58,982	151	98,959	615	403,046	
4"	\$327.38	0	0	223	292,019	51	66,785	88	115,236	362	474,040	
6"	\$580.87	0	0	69	160,319	30	69,704	46	106,879	145	336,902	
8"	\$895.57	0	0	8	28,658	7	25,076	12	42,987	27	96,721	
10"	\$1,331.76	0	0	0	0	1	5,327	3	15,981	4	21,308	
12"	\$2,448.35	0	0	0	0	0	0	0	0	0	0	
SUBTOTALS			130,076	\$7,952,777	13,624	\$2,261,649	1,308	\$394,577	988	\$499,398	145,996	\$11,108,401
Surcharges, etc.			\$0		\$0		\$0		\$0		\$0	
Total Revenues Per Analysis			\$30,547,171		\$16,892,839		\$5,413,515		\$3,667,491		\$56,521,016	
Estimated Customer Growth for the Test Year:												
Customer Class	Number of Customers	Meter Sizes	Provide explanations for any unusual growth in customers projected for the test year. For example, a new subdivision that will include 25 residential homes.									
Residential	0											
Commercial	0											
Industrial	0											
Public Auth.	0											
Total	0											
Provide details for any increase or decrease for large customers and the consumption effect by customer class.												

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

Escalation Factors FY 2013		<u>Latest 12 Months (June 12 - May 13)</u>	<u>2013 Projection</u>
Consumption by Block			
-0.015	Residential-Milwaukee-First Step	12,645,043	12,455,367
-0.015	Residential-Milwaukee-Second Step	651,869	642,091
-0.01	Commercial-Milwaukee-First Step	2,599,382	2,573,388
-0.01	Commercial-Milwaukee-Second Step	5,637,163	5,580,791
-0.01	Commercial-Milwaukee-Third Step	813,763	805,625
-0.01	Commercial-Milwaukee-Fourth Step	221,247	219,035
-0.025	Industrial-Milwaukee-First Step	166,264	162,107
-0.025	Industrial-Milwaukee-Second Step	1,167,217	1,138,037
-0.025	Industrial-Milwaukee-Third Step	990,822	966,051
-0.025	Industrial-Milwaukee-Fourth Step	1,945,711	1,897,068
-0.02	Public Authority-Milwaukee-First	162,829	159,572
-0.02	Public Authority-Milwaukee-Second	1,129,373	1,106,786
-0.02	Public Authority-Milwaukee-Third	448,508	439,538
-0.02	Public Authority-Milwaukee-Fourth	645,142	632,239

RATE SCHEDULE NUMBER 2 - SUBURBAN (OUTSIDE CITY) - FY 2013 Estimated Revenue

Insert Number of Billings per Year (if different) ==> 4												
Authorized Rates			Residential		Commercial		Industrial		Public Authority		Total	
Volume Charges:			Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
Per 100 Cubic Feet			Per 100 Cubic Feet									
FIRST	100	\$2.164	1,141,016	\$2,469,159	343,888	\$744,174	6,172	\$13,356	818	1,771	1,491,895	\$3,228,460
NEXT	4,900	\$2.035	65,350	132,987	665,708	1,354,715	34,225	69,649	12,956	26,365	778,239	1,583,716
NEXT	15,000	\$1.353	0	0	10,325	13,969	0	0	9,059	12,257	19,384	26,226
OVER	20,000	\$1.211	0	0	0	0	0	0	0	0	0	0
SUBTOTALS			1,206,366	\$2,602,146	1,019,921	\$2,112,858	40,397	\$83,005	22,833	\$40,393	2,289,517	\$4,838,402
Meter Charges:			Average	(A)	Average	(A)	Average	(A)	Average	(A)	Average	(A)
Meter	Each		No. of	Annual	No. of	Annual	No. of	Annual	No. of	Annual	No. of	Annual
Size	Billing		Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues
5/8"	\$18.940		10,309	\$781,010	431	\$32,653	7	\$530	0	\$0	10,747	\$814,193
3/4"	\$18.940		2,527	191,446	162	12,273	3	227	0	0	2,692	203,946
1"	\$33.625		131	17,620	454	61,063	11	1,480	1	135	597	80,298
1 1/4"	\$33.625		0	0	0	0	0	0	0	0	0	0
1 1/2"	\$64.540		53	13,682	461	119,012	10	2,582	0	0	524	135,276
2"	\$105.495		2	844	75	31,649	5	2,110	2	844	84	35,447
2 1/2"	\$0.000		0	0	0	0	0	0	0	0	0	0
3"	\$204.800		0	0	27	22,118	1	819	0	0	28	22,937
4"	\$409.220		0	0	17	27,827	1	1,637	1	1,637	19	31,101
6"	\$726.085		0	0	11	31,948	1	2,904	1	2,904	13	37,756
8"	\$1,119.460		0	0	3	13,434	1	4,478	0	0	4	17,912
10"	\$1,664.695		0	0	0	0	0	0	0	0	0	0
12"	\$3,060.445		0	0	0	0	0	0	0	0	0	0
SUBTOTALS			13,022	\$1,004,602	1,641	\$351,977	40	\$16,767	5	\$5,520	14,708	\$1,378,866
Surcharges, etc.			\$0		\$0		\$0		\$0		\$0	
Total Revenues Per Analysis			\$3,606,748		\$2,464,835		\$99,772		\$45,913		\$6,217,268	
Estimated Customer Growth for the Test Year:			Provide explanations for any unusual growth in customers projected for the test year. For example, a new subdivision that will include 25 residential homes.									
Customer Class	Number of Customers	Meter Sizes	Provide details for any increase or decrease for large customers and the consumption effect by customer class.									
Residential	0											
Commercial	0											
Industrial	0											
Public Auth.	0											
Total	0											

Escalation Factors
FY 2013

Consumption by Block		Latest 12 Months (June 12 - May 13)	2013 Projection
-0.015	Residential-Suburban-First Step	1,158,392	1,141,016
-0.015	Residential-Suburban-Second Step	66,345	65,350
-0.01	Commercial-Suburban-First Step	347,362	343,888
-0.01	Commercial-Suburban-Second Step	672,432	665,708
-0.01	Commercial-Suburban-Third Step	10,429	10,325
-0.025	Industrial-Suburban-First Step	6,330	6,172
-0.025	Industrial-Suburban-Second Step	35,103	34,225
-0.02	Public Authority-Suburban-First Step	835	818
-0.02	Public Authority-Suburban-Second Step	13,220	12,956
-0.02	Public Authority-Suburban-Third Step	9,244	9,059

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

WATER UTILITY CONSUMER ANALYSIS

RATE SCHEDULE NUMBER 3 - SUBURBAN (WEST MILWAUKEE) - FY 2013 Estimated Revenue

Insert Number of Billings per Year (if different) ==> 4												
Authorized Rates			Residential		Commercial		Industrial		Public Authority		Total	
Volume Charges:			Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
Per 100 Cubic Feet	Per 100 Cubic Feet											
FIRST 100		\$1.127	79,917	\$90,026	38,675	\$43,568	8,289	\$9,338	0	\$0	126,882	\$142,932
NEXT 4,900		\$1.096	4,123	4,517	52,128	57,107	117,390	128,601	0	0	173,642	190,225
NEXT 15,000		\$0.988	0	0	0	0	187,254	184,913	0	0	187,254	184,913
OVER 20,000		\$0.923	0	0	0	0	63,741	58,801	0	0	63,741	58,801
SUBTOTALS			84,040	\$94,543	90,804	\$100,675	376,674	\$381,653	0	\$0	551,518	\$576,871
Meter Charges:												
Meter Size	Each Billing		Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues
5/8"	\$18.940		448	\$33,940	57	\$4,318	9	\$682	0	\$0	514	\$38,940
3/4"	\$18.940		340	25,758	38	2,879	18	1,364	0	0	396	30,001
1"	\$33.625		13	1,749	49	6,591	2	269	0	0	64	8,609
1 1/4"	\$33.625		0	0	0	0	0	0	0	0	0	0
1 1/2"	\$64.540		1	258	27	6,970	10	2,582	0	0	38	9,810
2"	\$105.495		1	422	9	3,798	9	3,798	0	0	19	8,018
2 1/2"	\$0.000		0	0	0	0	0	0	0	0	0	0
3"	\$204.800		0	0	3	2,458	2	1,638	0	0	5	4,096
4"	\$409.220		0	0	2	3,274	7	11,458	0	0	9	14,732
6"	\$726.085		0	0	0	0	2	5,809	0	0	2	5,809
8"	\$1,119.460		0	0	0	0	0	0	0	0	0	0
10"	\$1,664.695		0	0	0	0	0	0	0	0	0	0
12"	\$3,060.445		0	0	0	0	0	0	0	0	0	0
SUBTOTALS			803	\$62,127	185	\$30,288	59	\$27,600	0	\$0	1,047	\$120,015
Surcharges, etc.				\$0		\$0		\$0		\$0		\$0
Total Revenues Per Analysis				\$156,670		\$130,963		\$409,253		\$0		\$696,886
Estimated Customer Growth for the Test Year:												
Customer Class	Number of Customers	Meter Sizes	Provide explanations for any unusual growth in customers projected for the test year. For example, a new subdivision that will include 25 residential homes.									
Residential	0											
Commercial	0											
Industrial	0											
Public Auth.	0											
Total	0											

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

Escalation Factors		Latest 12 Months		2013
FY 2013		Consumption by Block		Projection
		(June 12 - May 13)		
-0.015	Residential-West Milwaukee-First Step	81,134	79,917	
-0.015	Residential-West Milwaukee-Second St	4,186	4,123	
-0.01	Commercial-West Milwaukee-First Step	39,066	38,675	
-0.01	Commercial-West Milwaukee-Second S	52,655	52,128	
-0.025	Industrial-West Milwaukee-First Step	8,502	8,289	
-0.025	Industrial-West Milwaukee-Second Step	120,400	117,390	
-0.025	Industrial-West Milwaukee-Third Step	192,055	187,254	
-0.025	Industrial-West Milwaukee-Fourth Step	65,375	63,741	

<u>Year</u>	<u>Customer</u>	<u>Consumption CCF</u>	<u>Commodity Charge</u>	<u>Service Charge</u>	<u>Total Sales</u>
2010	West Allis	2,611,042	\$1,355,130.81	\$748,980.00	\$2,104,110.81
2011		2,563,720	2,058,569.06	161,435.25	2,220,004.31
2012		2,662,340	2,300,261.76	25,848.00	2,326,109.76
5/31/2013	(Latest 12 Months)	2,653,880	2,292,952.32	25,848.00	2,318,800.32
2013	Estimated	2,580,898	2,263,447.81	26,235.72	2,289,683.53
2010	Shorewood	584,554	\$303,383.53	\$220,164.00	\$523,547.53
2011		626,646	568,668.00	64,116.52	632,784.52
2012		664,003	658,690.94	28,105.56	686,796.50
5/31/2013	(Latest 12 Months)	639,221	634,107.23	28,105.56	662,212.79
2013	Estimated	629,633	634,040.11	28,527.12	662,567.23
2010	Wauwatosa	2,264,425	\$1,175,236.58	\$818,364.00	\$1,993,600.58
2011		2,362,510	1,949,645.18	190,310.44	2,139,955.62
2012		2,361,105	2,089,577.93	45,375.00	2,134,952.93
5/31/2013	(Latest 12 Months)	2,365,045	2,093,064.83	45,375.00	2,138,439.83
2013	Estimated	2,270,443	2,039,993.22	46,055.64	2,086,048.86
2010	Greendale	548,494	\$284,668.39	\$389,556.00	\$674,224.39
2011		570,940	498,537.16	95,854.31	594,391.47
2012		627,390	592,256.16	28,077.00	620,333.16
5/31/2013	(Latest 12 Months)	626,840	591,736.96	28,077.00	619,813.96
2013	Estimated	589,230	564,481.96	28,498.14	592,980.10
2010	Brown Deer	614,090	\$318,712.71	\$249,120.00	\$567,832.71
2011		664,780	581,842.01	60,832.97	642,674.98
2012		711,900	673,457.40	17,382.12	690,839.52
5/31/2013	(Latest 12 Months)	687,790	650,649.34	17,382.12	668,031.46
2013	Estimated	653,401	627,264.48	17,642.88	644,907.36
2010	Menomonee Falls	1,400,331	\$726,771.79	\$445,920.00	\$1,172,691.79
2011		1,530,770	1,275,431.66	101,172.19	1,376,603.85
2012		1,634,150	1,470,735.00	21,615.00	1,492,350.00
5/31/2013	(Latest 12 Months)	1,579,210	1,421,289.00	21,615.00	1,442,904.00
2013	Estimated	1,496,301	1,366,871.40	21,939.24	1,388,810.64
2010	Mequon	417,784	\$216,829.90	\$87,192.00	\$304,021.90
2011		385,940	355,054.32	23,409.94	378,464.26
2012		496,462	550,266.00	8,691.00	558,957.00
5/31/2013	(Latest 12 Months)	508,262	508,262.00	8,691.00	516,953.00
2013	Estimated	475,225	482,353.34	8,821.38	491,174.72
2010	Butler	151,950	\$78,862.05	\$64,392.00	\$143,254.05
2011		157,930	129,764.42	16,653.56	146,417.98
2012		166,020	147,093.72	5,637.00	152,730.72
5/31/2013	(Latest 12 Months)	155,020	137,347.72	5,637.00	142,984.72
2013	Estimated	153,470	138,046.09	5,721.54	143,767.63
2010	New Berlin	1,189,720	\$617,464.68	\$239,844.00	\$857,308.68
2011		1,247,520	1,053,558.22	59,093.72	1,112,651.94
2012		1,323,120	1,205,362.32	17,382.12	1,222,744.44
5/31/2013	(Latest 12 Months)	1,291,210	1,176,292.31	17,382.12	1,193,674.43
2013	Estimated	1,249,246	1,154,927.63	17,642.88	1,172,570.51
2010	Milwaukee County Institutions	545,963	\$283,354.81	\$151,968.00	\$435,322.81
2011		498,670	456,114.24	51,329.77	507,444.01
2012		532,987	523,393.24	28,105.56	551,498.80
5/31/2013	(Latest 12 Months)	510,169	500,985.96	28,105.56	529,091.52
2013	Estimated	471,906	470,254.65	28,527.12	498,781.77
				Plus: Standby Serv	6,200.00
				Total Latest 12	10,239,106.03
				2013 Estimated	9,977,492.34

*** FY 13 ESCALATION FACTORS ARE NOT ADJUSTED BELOW. THEY ARE ADJUSTED ON TAB #3 (SUPP - TY 14) ***

Escalation Factors		CCF	
FY 2013	Consumption	Latest 12 Months (June 12 - May 13)	2013 Projection
-2.75%	Code 28 - West Allis	2,653,880	2,580,898
-1.50%	Code 27 - Shorewood	639,221	629,633
-4.00%	Code 29 - Wauwatosa	2,365,045	2,270,443
-6.00%	Code 30 - Greendale	626,840	589,230
-5.00%	Code 31 - Brown Deer	687,790	653,401
-5.25%	Code 33 - Menomonee	1,579,210	1,496,301
-6.50%	Code 21 - Mequon	508,262	475,225
-1.00%	Code 23 - Butler	155,020	153,470
-3.25%	Code 60 - New Berlin	1,291,210	1,249,246
-7.50%	Code 32 - Milwaukee	510,169	471,906
	Total CCF - Wholesa	11,016,647	10,569,753

RATE SCHEDULE NUMBER 1 - URBAN (MILWAUKEE) - Test Year 2014

SUPPLEMENTAL - ATTACH 3

Page 1 of 4

Insert Number of Billings per Year (if different)----->	4
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Authorized Rates		Residential		Commercial		Industrial		Public Authority		Total	
Volume Charges:		Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
Per 100 Cubic Feet	Per 100 Cubic Feet										
FIRST 100		1.78	12,239,000		\$21,785,420	2,530,000	\$4,503,400	158,000	\$281,240	15,087,000	\$26,854,860
NEXT 4,900		1.68	626,000		1,051,680	5,488,000	9,219,840	1,110,000	1,864,800	8,309,000	13,959,120
NEXT 15,000		1.11	0	0	0	793,000	880,230	942,000	1,045,620	478,410	2,166,000
OVER 20,000		1	0	0	0	216,000	216,000	1,850,000	1,850,000	620,000	2,686,000
SUBTOTALS		1.03	12,865,000		\$22,837,100	9,027,000	\$14,819,470	4,060,000	\$5,041,660	2,296,000	\$3,206,010
										28,248,000	\$45,904,240
Meter Charges:		Average	(A)	Average	(A)	Average	(A)	Average	(A)	Average	(A)
Meter Size	Each Billing	No. of Meters	Annual Revenues	No. of Meters	Annual Revenues	No. of Meters	Annual Revenues	No. of Meters	Annual Revenues	No. of Meters	Annual Revenues
5/8"	\$15.59	89,777	\$5,598,494	3,967	\$247,382	232	\$14,468	65	\$4,053	94,041	\$5,864,397
3/4"	\$15.59	34,846	2,172,997	2,576	160,639	226	14,093	72	4,490	37,720	2,352,219
1"	\$27.69	1,202	133,134	2,750	304,590	175	19,383	254	28,133	4,381	485,240
1 1/4"	\$27.69	0	0	1	111	0	0	0	0	1	111
1 1/2"	\$53.15	79	16,795	2,019	429,239	191	40,607	97	20,622	2,386	507,263
2"	\$86.89	18	6,256	1,147	398,651	211	73,335	170	59,085	1,546	537,327
2 1/2"	\$0.00	0	0	0	0	0	0	0	0	0	0
3"	\$168.68	0	0	377	254,369	88	59,375	147	99,184	612	412,928
4"	\$337.05	0	0	225	303,345	54	72,803	88	118,642	367	494,790
6"	\$598.03	0	0	80	191,370	33	78,940	52	124,390	165	394,700
8"	\$922.03	0	0	18	66,386	6	22,129	14	51,634	38	140,149
10"	\$1,371.11	0	0	8	43,876	2	10,969	3	16,453	13	71,298
12"	\$2,520.70	0	0	0	0	0	0	0	0	0	0
SUBTOTALS			125,922		\$7,927,676	13,168	\$2,399,958	1,218	\$406,102	962	\$526,686
										141,270	\$11,260,422
Surcharges, etc.			\$0		\$0		\$0		\$0		\$0
Total Revenues Per Analysis			\$30,764,776		\$17,219,428		\$5,447,762		\$3,732,696		\$57,164,662

Estimated Customer Growth for the Test Year:

Customer Class	Number of Customers	Meter Sizes
Residential	0	
Commercial	0	
Industrial	0	
Public Auth	0	
Total	0	

Provide explanations for any unusual growth in customers projected for the test year. For example, a new subdivision that will include 25 residential homes.

Provide details for any increase or decrease for large customers and the consumption effect by customer class.

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

Escalation Factors		Latest 12 Months		2013	2014	2014
FY 2013	FY 2014	Consumption by Block	(June 12 - May 13)	Projection	Projection	Projection (rounded)
-1.50%	-1.50%	Residential-Milwaukee-First Step	12,645,043	12,455,367	12,268,537	12,269,000
-1.50%	-1.50%	Residential-Milwaukee-Second Step	651,869	642,091	632,460	632,000
-1.00%	-2.00%	Commercial-Milwaukee-First Step	2,599,382	2,573,388	2,521,920	2,522,000
-1.00%	-2.00%	Commercial-Milwaukee-Second Step	5,637,163	5,580,791	5,469,176	5,469,000
-1.00%	-2.00%	Commercial-Milwaukee-Third Step	813,763	805,625	789,513	790,000
-1.00%	-2.00%	Commercial-Milwaukee-Fourth Step	221,247	219,035	214,654	215,000
-2.50%	-2.50%	Industrial-Milwaukee-First Step	166,264	162,107	158,055	158,000
-2.50%	-2.50%	Industrial-Milwaukee-Second Step	1,167,217	1,138,037	1,109,586	1,110,000
-2.50%	-2.50%	Industrial-Milwaukee-Third Step	990,822	966,051	941,900	942,000
-2.50%	-2.50%	Industrial-Milwaukee-Fourth Step	1,945,711	1,897,068	1,849,642	1,850,000
-2.00%	-2.00%	Public Authority-Milwaukee-First	162,829	159,572	156,381	160,000
-2.00%	-2.00%	Public Authority-Milwaukee-Second	1,129,373	1,106,786	1,084,650	1,085,000
-2.00%	-2.00%	Public Authority-Milwaukee-Third	448,508	439,538	430,747	431,000
-2.00%	-2.00%	Public Authority-Milwaukee-Fourth	645,142	632,239	619,594	620,000

RATE SCHEDULE NUMBER 2 - SUBURBAN (OUTSIDE CITY) - Test Year 2014

Insert Number of Billings per Year (if different)====> 4												
Authorized Rates			Residential		Commercial		Industrial		Public Authority		Total	
Volume Charges:			Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
Per 100 Cubic Feet			Per 100 Cubic Feet									
FIRST	100	2.228	1,089,000	\$2,426,292	337,000	\$750,836	6,000	\$13,368	1,000	2,228	1,433,000	\$3,192,724
NEXT	4,900	2.095	62,000	129,890	652,000	1,365,940	33,000	69,135	13,000	27,235	760,000	1,592,200
NEXT	15,000	1.393	0	0	10,000	13,930	0	0	9,000	12,537	19,000	26,467
OVER	20,000	1.246	0	0	0	0	0	0	0	0	0	0
SUBTOTALS			1,151,000	\$2,556,182	999,000	\$2,130,706	39,000	\$82,503	23,000	\$42,000	2,212,000	\$4,811,391
Meter Charges:			Average	(A)	Average	(A)	Average	(A)	Average	(A)	Average	(A)
Meter	Each	No. of	Annual	Annual	No. of	Annual	No. of	Annual	No. of	Annual	No. of	Annual
Size	Billing	Meters	Revenues	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues
5/8"	\$19.50	10,279	\$801,762	434	\$33,852	7	\$546	0	\$0	10,720	\$836,160	
3/4"	\$19.50	2,535	197,730	159	12,402	3	234	0	0	2,697	210,366	
1"	\$34.62	130	18,002	451	62,454	9	1,246	0	0	590	81,702	
1 1/4"	\$34.62	0	0	0	0	0	0	0	0	0	0	
1 1/2"	\$66.45	53	14,087	461	122,534	10	2,658	0	0	524	139,279	
2"	\$108.61	2	869	80	34,755	5	2,172	2	869	89	38,665	
2 1/2"	\$0.00	0	0	0	0	0	0	0	0	0	0	
3"	\$210.85	0	0	31	26,145	3	2,530	0	0	34	28,675	
4"	\$421.31	0	0	18	30,334	1	1,685	1	1,685	20	33,704	
6"	\$747.54	0	0	13	38,872	1	2,990	1	2,990	15	44,852	
8"	\$1,152.54	0	0	18	82,983	1	4,610	0	0	19	87,593	
10"	\$1,713.89	0	0	1	6,856	0	0	0	0	1	6,856	
12"	\$3,150.89	0	0	0	0	0	0	0	0	0	0	
SUBTOTALS			12,999	\$1,032,450	1,666	\$451,187	40	\$18,671	4	\$5,544	14,709	\$1,507,852
Surcharges, etc.			\$0		\$0		\$0		\$0		\$0	
Total Revenues Per Analysis			\$3,588,632		\$2,581,893		\$101,174		\$47,544		\$6,319,243	
Estimated Customer Growth for the Test Year:			Provide explanations for any unusual growth in customers projected for the test year. For example, a new subdivision that will include 25 residential homes.									
Customer Class	Number of Customers	Meter Sizes										
Residential	0											
Commercial	0											
Industrial	0											
Public Auth	0											
Total	0											
			</									

Escalation Factors		Latest 12 Months		2013	2014	2014
FY 2013	FY 2014	Consumption by Block	(June 12 - May 13)	Projection	Projection	Projection (rounded)
-1.50%	-1.50%	Residential-Suburban-First Step	1,158,392	1,141,016	1,123,901	1,124,000
-1.50%	-1.50%	Residential-Suburban-Second Step	66,345	65,350	64,370	64,000
-1.00%	-2.00%	Commercial-Suburban-First Step	347,362	343,888	337,011	337,000
-1.00%	-2.00%	Commercial-Suburban-Second Step	672,432	665,708	652,394	652,000
-1.00%	-2.00%	Commercial-Suburban-Third Step	10,429	10,325	10,118	10,000
-2.50%	-2.50%	Industrial-Suburban-First Step	6,330	6,172	6,017	6,000
-2.50%	-2.50%	Industrial-Suburban-Second Step	35,103	34,225	33,370	33,000
-2.00%	-2.00%	Public Authority-Suburban-First Step	835	818	802	1,000
-2.00%	-2.00%	Public Authority-Suburban-Second Step	13,220	12,956	12,696	13,000
-2.00%	-2.00%	Public Authority-Suburban-Third Step	9,244	9,059	8,878	9,000

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

RATE SCHEDULE NUMBER 3 - SUBURBAN (WEST MILWAUKEE) - Test Year 2014

Insert Number of Billings per Year (if different)====> **4**

Authorized Rates		Residential		Commercial		Industrial		Public Authority		Total		
Volume Charges:		Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	
	Per 100 Cubic Feet											
FIRST	100	1.16	79,000	\$91,640	38,000	\$44,080	8,000	\$9,280	0	\$0	125,000	\$145,000
NEXT	4,900	1.128	4,000	4,512	51,000	57,528	114,000	128,592	0	0	169,000	190,632
NEXT	15,000	1.017	0	0	0	0	183,000	186,111	0	0	183,000	186,111
OVER	20,000	0.95	0	0	0	0	62,000	58,900	0	0	62,000	58,900
SUBTOTALS			83,000	\$96,152	89,000	\$101,608	367,000	\$382,883	0	\$0	539,000	\$580,643
Meter Charges:												
Meter Size	Each Billing	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	Average No. of Meters	(A) Annual Revenues	
5/8"	\$19.50	444	\$34,632	58	\$4,524	9	\$702	0	\$0	511	\$39,858	
3/4"	\$19.50	341	26,598	38	2,964	17	1,326	0	0	396	30,888	
1"	\$34.62	13	1,800	50	6,924	2	277	0	0	65	9,001	
1 1/4"	\$34.62	0	0	0	0	0	0	0	0	0	0	
1 1/2"	\$66.45	1	266	28	7,442	10	2,658	0	0	39	10,366	
2"	\$108.61	1	434	8	3,476	8	3,476	0	0	17	7,386	
2 1/2"	\$0.00	0	0	0	0	0	0	0	0	0	0	
3"	\$210.85	0	0	3	2,530	5	4,217	0	0	8	6,747	
4"	\$421.31	0	0	3	5,056	6	10,111	0	0	9	15,167	
6"	\$747.54	0	0	2	5,980	4	11,961	0	0	6	17,941	
8"	\$1,152.54	0	0	3	13,830	0	0	0	0	3	13,830	
10"	\$1,713.89	0	0	0	0	2	13,711	0	0	2	13,711	
12"	\$3,150.89	0	0	0	0	0	0	0	0	0	0	
SUBTOTALS		800	\$63,730	193	\$52,726	63	\$48,439	0	\$0	1,056	\$164,895	
Surcharges, etc.			\$0		\$0		\$0		\$0		\$0	
Total Revenues Per Analysis			\$159,882		\$154,334		\$431,322		\$0		\$745,538	

Estimated Customer Growth for the Test Year:

Customer Class	Number of Customers	Meter Sizes
Residential	0	
Commercial	0	
Industrial	0	
Public Auth	0	
Total	0	

Provide explanations for any unusual growth in customers projected for the test year.
For example, a new subdivision that will include 25 residential homes.

Provide details for any increase or decrease for large customers and the consumption effect by customer class.

Note (A): The annual revenues from meter charges are based upon the number of bills issued annually.

Escalation Factors		Latest 12 Months		2013	2014	2014
FY 2013	FY 2014	Consumption by Block	(June 12 - May 13)	Projection	Projection	Projection (rounded)
-1.50%	-1.50%	Residential-West Milwaukee-First Step	81,134	79,917	78,718	79,000
-1.50%	-1.50%	Residential-West Milwaukee-Second Step	4,186	4,123	4,061	4,000
-1.00%	-2.00%	Commercial-West Milwaukee-First Step	39,066	38,675	37,902	38,000
-1.00%	-2.00%	Commercial-West Milwaukee-Second Step	52,655	52,128	51,086	51,000
-2.50%	-2.50%	Industrial-West Milwaukee-First Step	8,502	8,289	8,082	8,000
-2.50%	-2.50%	Industrial-West Milwaukee-Second Step	120,400	117,390	114,455	114,000
-2.50%	-2.50%	Industrial-West Milwaukee-Third Step	192,055	187,254	182,572	183,000
-2.50%	-2.50%	Industrial-West Milwaukee-Fourth Step	65,375	63,741	62,147	62,000

Year	Customer	Consumption CCF	Commodity Charge	Service Charge	Total Sales
2010	West Allis	2,611,042	\$1,355,130.81	\$748,980.00	\$2,104,110.81
2011		2,563,720	2,058,569.06	161,435.25	2,220,004.31
2012		2,662,340	2,300,261.76	25,848.00	2,326,109.76
5/31/2013	(Latest 12 Months)	2,653,880	2,292,952.32	25,848.00	2,318,800.32
2014	Projected	2,510,000	2,301,670.00	39,424.00	2,341,094.00
2010	Shorewood	584,554	\$303,383.53	\$220,164.00	\$523,547.53
2011		626,646	568,668.00	64,116.52	632,784.52
2012		664,003	658,690.94	28,105.56	686,796.50
5/31/2013	(Latest 12 Months)	639,221	634,107.23	28,105.56	662,212.79
2014	Projected	620,000	652,860.00	29,816.00	682,676.00
2010	Wauwatosa	2,264,425	1175236.58	\$818,364.00	\$1,993,600.58
2011		2,362,510	1,949,645.18	190,310.44	2,139,955.62
2012		2,361,105	2,089,577.93	45,375.00	2,134,952.93
5/31/2013	(Latest 12 Months)	2,365,045	2,093,064.83	45,375.00	2,138,439.83
2014	Projected	2,180,000	2,047,020.00	48,140.00	2,095,160.00
2010	Greendale	548,494	\$284,668.39	\$389,556.00	\$674,224.39
2011		570,940	498,537.16	95,854.31	594,391.47
2012		627,390	592,256.16	28,077.00	620,333.16
5/31/2013	(Latest 12 Months)	626,840	591,736.96	28,077.00	619,813.96
2014	Projected	554,000	554,554.00	29,788.00	584,342.00
2010	Brown Deer	614,090	\$318,712.71	\$249,120.00	\$567,832.71
2011		664,780	581,842.01	60,832.97	642,674.98
2012		711,900	673,457.40	17,382.12	690,839.52
5/31/2013	(Latest 12 Months)	687,790	650,649.34	17,382.12	668,031.46
2014	Projected	621,000	622,863.00	18,440.00	641,303.00
2010	Menomonee Falls	1,400,331	\$726,771.79	\$445,920.00	\$1,172,691.79
2011		1,530,770	1,275,431.66	101,172.19	1,376,603.85
2012		1,634,150	1,470,735.00	21,615.00	1,492,350.00
5/31/2013	(Latest 12 Months)	1,579,210	1,421,289.00	21,615.00	1,442,904.00
2014	Projected	1,450,000	1,384,750.00	22,932.00	1,407,682.00
2010	Mequon	417,784	\$216,829.90	\$87,192.00	\$304,021.90
2011		385,940	355,054.32	23,409.94	378,464.26
2012		496,462	550,266.00	8,691.00	558,957.00
5/31/2013	(Latest 12 Months)	508,262	508,262.00	8,691.00	516,953.00
2014	Projected	444,000	471,084.00	9,220.00	480,304.00
2010	Butler	151,950	\$78,862.05	\$64,392.00	\$143,254.05
2011		157,930	129,764.42	16,653.56	146,417.98
2012		166,020	147,093.72	5,637.00	152,730.72
5/31/2013	(Latest 12 Months)	155,020	137,347.72	5,637.00	142,984.72
2014	Projected	152,000	142,880.00	5,980.00	148,860.00
2010	New Berlin	1,189,720	\$617,464.68	\$239,844.00	\$857,308.68
2011		1,247,520	1,053,558.22	59,093.72	1,112,651.94
2012		1,323,120	1,205,362.32	17,382.12	1,222,744.44
5/31/2013	(Latest 12 Months)	1,291,210	1,176,292.31	17,382.12	1,193,674.43
2014	Projected	1,209,000	1,167,894.00	18,440.00	1,186,334.00
2010	Milwaukee County Institutions	545,963	\$283,354.81	\$151,968.00	\$435,322.81
2011		498,670	456,114.24	51,329.77	507,444.01
2012		532,987	523,393.24	28,105.56	551,498.80
5/31/2013	(Latest 12 Months)	510,169	500,985.96	28,105.56	529,091.52
2014	Projected	358,000	372,678.00	28,948.00	401,626.00
Plus: Standby Serv					6,200.00
Total Latest 12					10,239,106.03
2014 Projected					9,975,581.00

Escalation Factors		CCF				
			Latest 12 Month June 12 - May 1	2013 Projection	2014 Projection	2014 Projection (rounded)
FY 2013	FY 2014	Consumption				
-2.75%	-2.75%	Code 28 - West All	2,653,880	2,580,898	2,509,924	2,510,000
-1.50%	-1.50%	Code 27 - Shorewo	639,221	629,633	620,188	620,000
-4.00%	-4.00%	Code 29 - Wauwat	2,365,045	2,270,443	2,179,625	2,180,000
-6.00%	-6.00%	Code 30 - Greenda	626,840	589,230	553,876	554,000
-5.00%	-5.00%	Code 31 - Brown I	687,790	653,401	620,730	621,000
-5.25%	-5.25%	Code 33 - Menomc	1,579,210	1,496,301	1,417,746	1,450,000
-6.50%	-6.50%	Code 21 - Mequon	508,262	475,225	444,335	444,000
-1.00%	-1.00%	Code 23 - Butler	155,020	153,470	151,935	152,000
-3.25%	-3.25%	Code 60 - New Ber	1,291,210	1,249,246	1,208,645	1,209,000
-7.50%	-7.50%	Code 32 - Milwauk	510,169	471,906	436,513	358,000
		Total CCF - Whol	11,016,647	10,569,753	10,143,518	10,098,000

MILWAUKEE WATER WORKS
Test Year 2014
Wholesale Revenues

ATTACHMENT 3A

NOTE: Only applies to utilities selling water at wholesale to another utility.

Historical data (CCF)

	Wholesale Community -->	<u>Total</u>	CITY OF MEQUON	CITY OF NEW BERLIN	CITY OF WAUWATOS A	CITY OF WEST ALLIS	MILWAUKEE COUNTY INSTITUTION S	VILLAGE OF BROWN DEER	VILLAGE OF BUTLER	VILLAGE OF GREENDALE	VILLAGE OF MENOMONE E FALLS	VILLAGE OF SHOREWOOD
<u>Year</u>												
2008		10,200,710	417,572	633,384	2,424,063	3,073,019	0	660,040	166,632	686,084	1,556,521	583,394
2009		10,138,090	427,134	935,854	2,359,655	2,927,959	0	646,259	157,865	561,896	1,518,243	603,225
2010		10,328,353	417,784	1,189,720	2,264,425	2,611,042	545,963	614,090	151,950	548,494	1,400,331	584,554
2011		10,609,426	385,940	1,247,520	2,362,510	2,563,720	498,670	664,780	157,930	570,940	1,530,770	626,646
2012		11,179,477	496,462	1,323,120	2,361,105	2,662,340	532,987	711,900	166,020	627,390	1,634,150	664,003
5-Year Average		10,491,211	428,978	1,065,920	2,354,352	2,767,616	315,524	659,414	160,079	598,961	1,528,003	612,364
4-Year Average		10,563,836	431,830	1,174,054	2,336,924	2,691,265	394,405	659,257	158,441	577,180	1,520,874	619,607
3-Year Average		10,705,752	433,395	1,253,453	2,329,347	2,612,367	525,873	663,590	158,633	582,275	1,521,750	625,068
2-Year Average		10,894,452	441,201	1,285,320	2,361,808	2,613,030	515,829	688,340	161,975	599,165	1,582,460	645,325
Enter Utility Estimates on this Line (TY 14)		10,098,000	444,000	1,209,000	2,180,000	2,510,000	358,000	621,000	152,000	554,000	1,450,000	620,000

Test Year Estimates

	Wholesale Community -->	<u>Total</u>	CITY OF MEQUON	CITY OF NEW BERLIN	CITY OF WAUWATOS A	CITY OF WEST ALLIS	MILWAUKEE COUNTY INSTITUTION S	VILLAGE OF BROWN DEER	VILLAGE OF BUTLER	VILLAGE OF GREENDALE	VILLAGE OF MENOMONE E FALLS	VILLAGE OF SHOREWOOD
Public Fire Protection Service	Service Charge Semiannual/qtrly/monthly --> Rate											
			12	12	12	12	12	12	12	12	12	12
			1780.17	6023.75	9771.95	12853.83	3425.67	2745.58	599.42	3208.17	7459.17	3173.17
		612,490	21,362	72,285	117,263	154,246	41,108	32,947	7,193	38,498	89,510	38,078

	Wholesale Community -->	<u>Total</u>	CITY OF MEQUON	CITY OF NEW BERLIN	CITY OF WAUWATOS A	CITY OF WEST ALLIS	MILWAUKEE COUNTY INSTITUTION S	VILLAGE OF BROWN DEER	VILLAGE OF BUTLER	VILLAGE OF GREENDALE	VILLAGE OF MENOMONE E FALLS	VILLAGE OF SHOREWOOD
General Service	Service Charge Semiannual/qtrly/monthly --> Rate											
			12	12	12	12	12	12	12	12	12	12
			768.3333333	1536.666667	4011.666667	3285.333333	2412.333333	1536.666667	498.3333333	2482.333333	1911	2484.666667
		251,128	9,220	18,440	48,140	39,424	28,948	18,440	5,980	29,788	22,932	29,816
Volume Charge	CCFs (derived from above) Rate											
			444,000	1,209,000	2,180,000	2,510,000	358,000	621,000	152,000	554,000	1,450,000	620,000
			1.06	0.97	0.94	0.92	1.04	1.00	0.94	1.00	0.96	1.05
		9,718,253	471,084	1,167,894	2,047,020	2,301,670	372,678	622,863	142,880	554,554	1,384,750	652,860
2014 Wholesale PFP Test Year Estimate		<u>612,490</u>										
2014 Wholesale General Service Test Year Estimate		<u>9,969,381</u>										

Milwaukee Water Works Historical Consumption Patterns Wholesale Customers

<u>Year</u>	<u>Customer</u>	<u>Consumption</u> <u>CCF</u>	<u>Percent</u> <u>Change</u>
2010	West Allis	2,611,042	n/a
2011		2,563,720	-0.018123799
2012		2,662,340	0.038467539
5/31/2013 (Latest 12 Months)		2,653,880	-0.003177656
7/31/2013 (Latest 12 Months)		2,584,220	-0.029342608
8/31/2013 (Latest 12 Months)		2,536,980	-0.047086398
2014		2,509,924	-0.02875003
4-yr Average		2,622,746	n/a
3-yr Average		2,626,647	0.005722028
2-yr Average		2,658,110	0.017644942
5/31/2013		2,653,880	-0.003177656
7/31/2013		2,584,220	-0.029342608
8/31/2013		2,536,980	-0.047086398
2010	Shorewood	584,554	n/a
2011		626,646	0.072007034
2012		664,003	0.0596142
5/31/2013 (Latest 12 Months)		639,221	-0.037322121
7/31/2013 (Latest 12 Months)		639,209	-0.037340193
8/31/2013 (Latest 12 Months)		629,025	-0.052677473
2014		620,188	-0.029756786
4-yr Average		628,606	n/a
3-yr Average		643,290	0.031433038
2-yr Average		651,612	0.01114604
5/31/2013		639,221	-0.037322121
7/31/2013		639,209	-0.037340193
8/31/2013		629,025	-0.052677473
2010	Wauwatosa	2,264,425	n/a
2011		2,362,510	0.043315632
2012		2,361,105	-0.000594706
5/31/2013 (Latest 12 Months)		2,365,045	0.00166871
7/31/2013 (Latest 12 Months)		2,273,822	-0.036967013
8/31/2013 (Latest 12 Months)		2,193,860	-0.07083336
2014		2,179,625	-0.041426518
4-yr Average		2,338,271	n/a
3-yr Average		2,362,887	0.014796545
2-yr Average		2,363,075	0.000537002
5/31/2013		2,365,045	0.00166871
7/31/2013		2,273,822	-0.036967013
8/31/2013		2,193,860	-0.07083336
2010	Greendale	548,494	n/a
2011		570,940	0.040922964
2012		627,390	0.098872036
5/31/2013 (Latest 12 Months)		626,840	-0.000876648
7/31/2013 (Latest 12 Months)		588,970	-0.061237827
8/31/2013 (Latest 12 Months)		558,900	-0.109166547
2014		553,876	-0.059585677
4-yr Average		593,416	n/a
3-yr Average		608,390	0.046306117
2-yr Average		627,115	0.048997694
5/31/2013		626,840	-0.000876648
7/31/2013		588,970	-0.061237827
8/31/2013		558,900	-0.109166547
2010	Brown Deer	614,090	n/a
2011		664,780	0.082544904
2012		711,900	0.070880592
5/31/2013 (Latest 12 Months)		687,790	-0.033867116
7/31/2013 (Latest 12 Months)		652,940	-0.082820621
8/31/2013 (Latest 12 Months)		623,250	-0.124525917
2014		620,730	-0.049329992
4-yr Average		669,640	n/a
3-yr Average		688,157	0.039852793
2-yr Average		699,845	0.018506738
5/31/2013		687,790	-0.033867116
7/31/2013		652,940	-0.082820621
8/31/2013		623,250	-0.124525917

2010 Menomonee Falls	1,400,331	n/a	
2011	1,530,770		0.093148691
2012	1,634,150		0.067534639
5/31/2013 (Latest 12 Months)	1,579,210		-0.033619925
7/31/2013 (Latest 12 Months)	1,490,290		-0.088033534
8/31/2013 (Latest 12 Months)	1,431,060		-0.124278677
2014	1,417,746		-0.048678011
4-yr Average	1,536,115	n/a	
3-yr Average	1,581,377		0.042354469
2-yr Average	1,606,680		0.016957357
5/31/2013	1,579,210		-0.033619925
7/31/2013	1,490,290		-0.088033534
8/31/2013	1,431,060		-0.124278677
2010 Mequon	417,784	n/a	
2011	385,940		-0.076221205
2012	496,462		0.286370938
5/31/2013 (Latest 12 Months)	508,262		0.023768184
7/31/2013 (Latest 12 Months)	476,750		-0.039704952
8/31/2013 (Latest 12 Months)	447,290		-0.099044841
2014	444,335		-0.067990882
4-yr Average	452,112	n/a	
3-yr Average	463,555		0.077972639
2-yr Average	502,362		0.155069561
5/31/2013	508,262		0.023768184
7/31/2013	476,750		-0.039704952
8/31/2013	447,290		-0.099044841
2010 Butler	151,950	n/a	
2011	157,930		0.039355051
2012	166,020		0.051225226
5/31/2013 (Latest 12 Months)	155,020		-0.066257077
7/31/2013 (Latest 12 Months)	153,190		-0.077279846
8/31/2013 (Latest 12 Months)	152,100		-0.08384532
2014	151,935		-0.008191775
4-yr Average	157,730	n/a	
3-yr Average	159,657		0.008107733
2-yr Average	160,520		-0.007515926
5/31/2013	155,020		-0.066257077
7/31/2013	153,190		-0.077279846
8/31/2013	152,100		-0.08384532
2010 New Berlin	1,189,720	n/a	
2011	1,247,520		0.04858286
2012	1,323,120		0.060600231
5/31/2013 (Latest 12 Months)	1,291,210		-0.024117238
7/31/2013 (Latest 12 Months)	1,242,020		-0.061294516
8/31/2013 (Latest 12 Months)	1,212,720		-0.083439144
2014	1,208,645		-0.026871395
4-yr Average	1,262,893	n/a	
3-yr Average	1,287,283		0.028355284
2-yr Average	1,307,165		0.018241496
5/31/2013	1,291,210		-0.024117238
7/31/2013	1,242,020		-0.061294516
8/31/2013	1,212,720		-0.083439144
2010 Milwaukee County	545,963	n/a	
2011 Institutions	498,670		-0.086623086
2012	532,987		0.068817053
5/31/2013 (Latest 12 Months)	510,169		-0.042811551
7/31/2013 (Latest 12 Months)	466,859		-0.124070568
8/31/2013 (Latest 12 Months)	438,019		-0.178180706
2014	436,513		-0.064999602
4-yr Average	521,947	n/a	
3-yr Average	513,942		-0.020205861
2-yr Average	521,578		0.013002751
5/31/2013	510,169		-0.042811551
7/31/2013	466,859		-0.124070568
8/31/2013	438,019		-0.178180706

MILWAUKEE WATER WORKS

PUBLIC FIRE PROTECTION REVENUE (SUMMARY)

Estimated for Test Year 2014

1.	MUNICIPAL CHARGE Based upon Mains and Hydrants: Estimated Test Year Revenue	(Per Attachment 5)	\$0
2.	MUNICIPAL CHARGE Based upon a Flat Charge to Municipality: Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
3.	DIRECT CHARGE TO CUSTOMERS Based upon Equivalent Meters or Equivalent Services: Estimated Test Year Revenue	(Per Attachment 5)	\$6,200,479
4.	DIRECT CHARGE TO CUSTOMERS Based upon a Direct Charge Method other than in number 3 above: Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
	Note: Detail Must be Submitted to PSC Supporting this Method.		
5.	CHARGES TO WHOLESALE CUSTOMERS Estimated Test Year Revenue	(Per attachment 3A)	\$612,490
6.	OTHER PUBLIC FIRE PROTECTION CHARGES TO CUSTOMERS FOR FIRE PROTECTION Based upon Charges for Water Used for Fire Protection (i.e., using Tariff Schedules F-2 or BW-1) Estimated Test Year Revenue	(Insert amount directly on this line)==>	\$0
	TOTAL ESTIMATED TEST YEAR PUBLIC FIRE PROTECTION REVENUE		<u><u>\$6,812,969</u></u>

MILWAUKEE WATER WORKS

PUBLIC FIRE PROTECTION REVENUE (SUPPORTING DETAIL)
Estimated for Test Year 2014

Part One: MUNICIPAL CHARGE

Based upon Mains and/or Hydrants:

	Mains Inches & Larger	Number of Hydrants	Dollar Amount
Base Units and Charge (Per tariff schedule)	0 feet	0 hyd	\$0
Balance - 12/31/2012	0	0	
2013 NET additions	14,474	10	
1/2 of test year 2014 NET Routine units added	7,237	5	
All of Test Year 2014 Major Units Added	0	0	
Test Year Average Units	21,712	16	
Test Year Units Over Base Units	21,712 feet	16 hyd	
times Authorized Rates per Unit (per tariff schedule)	\$0.00	\$0.00	
Increase in Revenue Over Base Amount	\$0	\$0	\$0
Estimated Total Test Year Revenue			\$0

Part Two: DIRECT CHARGE TO CUSTOMERS

Based upon Equivalent Meters or Equivalent Services:

Insert Billings per Year if Different 4

	Meter Size	Authorized Rate	Average No. of Meters (per Attachment 3)	Annual Revenue
5/8"	5/8"	\$0.00	105,272	\$2,563,349
3/4"	3/4"	\$0.00	40,813	\$979,526
1"	1"	\$0.00	5,036	\$395,063
1-1/4"	1 1/4"	\$0.00	1	\$79
1-1/2"	1 1/2"	\$0.00	2,949	\$540,280
2"	2"	\$0.00	1,652	\$456,857
3"	2 1/2"	\$0.00	0	\$0
4"	3"	\$0.00	654	\$360,899
6"	4"	\$0.00	396	\$354,515
8"	6"	\$0.00	186	\$304,797
10"	8"	\$0.00	60	\$183,617
12"	10"	\$0.00	16	\$61,499
	12"	\$0.00	0	\$0
SUBTOTALS			157,035	\$6,200,479
Surcharges or Rounding				\$0
CALCULATED ANNUAL REVENUE				\$6,200,479

MILWAUKEE WATER WORKS
Public Fire Protection Charges -
Worksheet for Estimated FY 13

SUPPLEMENTAL - ATTACH 5

Page 1 of 1

MILWAUKEE -

Size	Meters	Quarterly Charge	Total
5/8"	94,041	5.67	\$2,130,969.06
3/4"	37,720	5.67	854,735.20
1"	4,381	18.78	329,100.72
1-1/4"	1	18.78	75.12
1-1/2"	2,386	42.63	406,860.72
2"	1,546	65.47	404,866.48
3"	612	130.94	320,528.88
4"	367	213.15	312,904.20
6"	165	401.94	265,280.40
8"	38	703.40	106,916.04
10"	13	898.28	46,710.30
12"	0	1,096.20	0.00
	141,270		\$5,178,947.12

GREENFIELD -

Size	Meters	Quarterly Charge	Total
5/8"	7,683	7.09	\$217,736.22
3/4"	1,962	7.09	55,603.08
1"	412	23.48	38,686.80
1-1/4"	0	23.48	0.00
1-1/2"	364	53.29	77,590.24
2"	56	81.84	18,332.16
3"	15	163.67	9,820.20
4"	12	266.44	12,789.12
6"	4	502.43	8,038.80
8"	1	879.25	3,516.98
10"	0	1,122.85	0.00
12"	0	1,370.25	0.00
	10,509		\$442,113.60

ST. FRANCIS

Size	Meters	Quarterly Charge	Total
5/8"	2,298	7.09	\$65,125.32
3/4"	114	7.09	3,230.76
1"	42	23.48	3,943.80
1-1/4"	0	23.48	0.00
1-1/2"	63	53.29	13,429.08
2"	14	81.84	4,583.04
3"	6	163.67	3,928.08
4"	4	266.44	4,263.04
6"	2	502.43	4,019.40
8"	2	879.25	7,033.96
10"	0	1,122.85	0.00
12"	0	1,370.25	0.00
	2,545		\$109,556.48

HALES CORNERS -

Size	Meters	Quarterly Charge	Total
5/8"	585	7.09	\$16,578.90
3/4"	495	7.09	14,028.30
1"	82	23.48	7,699.80
1-1/4"	0	23.48	0.00
1-1/2"	57	53.29	12,150.12
2"	9	81.84	2,946.24
3"	4	163.67	2,618.72
4"	0	266.44	0.00
6"	1	502.43	2,009.70
8"	0	879.25	0.00
10"	0	1,122.85	0.00
12"	0	1,370.25	0.00
	1,233		\$58,031.78

WHOLESALE -

	Monthly Charge	Annual
West Allis	12,297.74	\$147,572.88
Shorewood	3,035.87	36,430.38
Wauwatosa	9,349.17	112,189.98
Greendale	3,069.36	36,832.32
Brown Deer	2,626.82	31,521.84
Butler	573.48	6,881.70
Menomonee Falls	7,136.47	85,637.58
Mequon	1,703.17	20,438.04
New Berlin	5,763.17	69,158.04
Milwaukee County Instit	3,277.44	39,329.22
Total Wholesale		\$585,991.98

WEST MILWAUKEE -

Size	Meters	Quarterly Charge	Total
5/8"	514	6.02	\$12,377.12
3/4"	396	6.02	9,535.68
1"	64	19.96	5,108.48
1-1/4"	0	19.96	0.00
1-1/2"	38	45.30	6,885.60
2"	19	69.56	5,286.56
3"	5	139.12	2,782.30
4"	9	226.48	8,153.10
6"	2	427.06	3,416.48
8"	0	747.36	0.00
10"	0	954.42	0.00
12"	0	1,164.72	0.00
	1,047		\$53,545.32

ATTACHMENT 4 SUMMARY (2014 Estimate) -

Direct Charge to Customers (Meters)	\$5,842,194.30
Charges to Wholesale Customers	\$585,991.98
Total	<u>\$6,428,186.28</u>

MILWAUKEE WATER WORKS
Public Fire Protection Charges -
Worksheet for Estimated Test Year 2014

SUPPLEMENTAL - ATTACH 5

Page 1 of 1

MILWAUKEE -

Size	Meters	Quarterly Charge	Total
5/8"	94,041	5.95	\$2,238,175.80
3/4"	37,720	5.92	893,209.60
1"	4,381	19.63	343,996.12
1-1/4"	1	19.63	78.52
1-1/2"	2,386	44.56	425,280.64
2"	1,546	68.43	423,171.12
3"	612	136.86	335,033.28
4"	367	222.79	327,055.72
6"	165	420.12	277,279.20
8"	38	735.20	111,750.40
10"	13	938.90	48,822.80
12"	0	1,145.77	0.00
	141,270		\$5,423,853.20

GREENFIELD -

Size	Meters	Quarterly Charge	Total
5/8"	7,655	7.41	\$226,894.20
3/4"	1,968	7.41	58,331.52
1"	406	21.53	34,964.72
1-1/4"	0	24.53	0.00
1-1/2"	364	55.70	81,099.20
2"	61	85.54	20,871.76
3"	19	171.07	13,001.32
4"	12	278.49	13,367.52
6"	4	525.15	8,402.40
8"	9	919.01	33,084.36
10"	0	1,173.62	0.00
12"	0	1,432.00	0.00
	10,498		\$490,017.00

ST. FRANCIS

Size	Meters	Quarterly Charge	Total
5/8"	2,297	7.41	\$68,083.08
3/4"	115	7.41	3,408.60
1"	41	21.53	3,530.92
1-1/4"	0	24.53	0.00
1-1/2"	62	55.70	13,813.60
2"	14	85.54	4,790.24
3"	7	171.07	4,789.96
4"	5	278.49	5,569.80
6"	2	525.15	4,201.20
8"	6	919.01	22,056.24
10"	1	1,173.62	4,694.48
12"	0	1,432.00	0.00
	2,550		\$134,938.12

HALES CORNERS -

Size	Meters	Quarterly Charge	Total
5/8"	585	7.41	\$17,339.40
3/4"	493	7.41	14,612.52
1"	83	21.53	7,147.96
1-1/4"	0	24.53	0.00
1-1/2"	57	55.70	12,699.60
2"	9	85.54	3,079.44
3"	5	171.07	3,421.40
4"	0	278.49	0.00
6"	2	525.15	4,201.20
8"	2	919.01	7,352.08
10"	0	1,173.62	0.00
12"	0	1,432.00	0.00
	1,236		\$69,853.60

WHOLESALE -

	Monthly Charge	Annual
West Allis	12,853.83	\$154,246.00
Shorewood	3,173.17	38,078.00
Wauwatosa	9,771.95	117,263.40
Greendale	3,208.17	38,498.00
Brown Deer	2,745.58	32,947.00
Butler	599.42	7,193.00
Menomonee Falls	7,459.17	89,510.00
Mequon	1,780.17	21,362.00
New Berlin	6,023.75	72,285.00
Milwaukee County Instit	3,425.67	41,108.00
Total Wholesale		\$612,490.40

WEST MILWAUKEE -

Size	Meters	Quarterly Charge	Total
5/8"	511	6.29	\$12,856.76
3/4"	396	6.29	9,963.36
1"	65	20.86	5,423.60
1-1/4"	0	20.86	0.00
1-1/2"	39	47.35	7,386.60
2"	17	72.71	4,944.28
3"	8	145.41	4,653.12
4"	9	236.71	8,521.56
6"	6	446.37	10,712.88
8"	3	781.15	9,373.80
10"	2	997.68	7,981.44
12"	0	1,217.39	0.00
	1,056		\$81,817.40

ATTACHMENT 4 SUMMARY (2014 Estimate) -

Direct Charge to Customers (Meters)	\$6,200,479.32
Charges to Wholesale Customers	\$612,490.40
Total	<u>\$6,812,969.72</u>

MILWAUKEE WATER WORKS

PRIVATE FIRE PROTECTION REVENUE

Estimated for Test Year 2014

Insert Billings per Year if Different **4**

Fire Connections:	Connection Size	Average Number of Connections Each Billing	Annually	Authorized Rates	Annual Revenue	Additional
SUMMARY - INSIDE AND OUTSIDE OF THE CITY OF MILWAUKEE	2" or smaller	0	7	\$0.00	20000 \$453	
	3"	0	12	\$0.00	\$1,050	
	4"	0	606	\$0.00	\$87,186	
	6"	0	1,346	\$0.00	\$337,080	
	8"	0	642	\$0.00	\$214,650	
	10"	0	38	\$0.00	\$19,188	
	12"	0	38	\$0.00	\$36,267	
	14"	0	0	\$0.00	\$0	
	16"	0	2	\$0.00	\$3,792	
		0	2691			
					\$719,666	
Total Connection Revenue						
General Service Branches Off The Private Fire Connections	Meter Sizes	Average Number of Meters Each Billing	Annually	Authorized Rates	Annual Amount	
	5/8"	0	0	\$0.00	\$0	
	3/4"	0	0	\$0.00	\$0	
	1"	0	0	\$0.00	\$0	
	1 1/4"	0	0	\$0.00	\$0	
	1 1/2"	0	0	\$0.00	\$0	
	2"	0	0	\$0.00	\$0	
	2 1/2"	0	0	\$0.00	\$0	
	3"	0	0	\$0.00	\$0	
	4"	0	0	\$0.00	\$0	
	6"	0	0	\$0.00	\$0	
	8"	0	0	\$0.00	\$0	
		0	0			
Total General Branch Connection Revenues					\$0	
If Applicable, the Authorized Credit is Usually 30% of Total General Branch Revenues. (However, the credit may be at a different percentage or if N/A, enter zero)						
Insert Authorized Credit Percentage in this box (if applicable):						\$0
Total Estimated Test Year Revenue (Connection Revenue less Credit Amount)						\$719,666

MILWAUKEE WATER WORKS

SUPPLEMENTAL - ATTACH 6

Page 1 of 2

PRIVATE FIRE PROTECTION REVENUE

Insert Billings per Year if Different **1**

Fire Connections:	Connection Size	Average Number of Connections Each Billing	Annually	Authorized Rates	Annual Revenue	Additional
SUMMARY - INSIDE AND OUTSIDE OF THE CITY OF MILWAUKEE					<u>\$20,000</u>	
	1 1/2"	0	1	\$0.00	57	
	2"	0	6	\$0.00	396	
	3"	0	12	\$0.00	1,050	
	4"	0	606	\$0.00	87,186	
	6"	0	1,346	\$0.00	337,080	
	8"	0	642	\$0.00	214,650	
	10"	0	38	\$0.00	19,188	
	12"	0	38	\$0.00	36,267	
	14"	0	0	\$0.00	0	
	16"	0	2	\$0.00	3,792	
		0	<u>2,691</u>		<u>\$719,666</u>	

Total Connection Revenue

General Service Branches Off The Private Fire Connections	Meter Sizes	Average Number of Meters Each Billing	Annually	Authorized Rates	Annual Amount
	5/8"	0	0	\$0.00	\$0
	3/4"	0	0	\$0.00	\$0
	1"	0	0	\$0.00	\$0
	1 1/4"	0	0	\$0.00	\$0
	1 1/2"	0	0	\$0.00	\$0
	2"	0	0	\$0.00	\$0
	2 1/2"	0	0	\$0.00	\$0
	3"	0	0	\$0.00	\$0
	4"	0	0	\$0.00	\$0
	6"	0	0	\$0.00	\$0
	8"	0	0	\$0.00	\$0
		<u>0</u>	<u>0</u>		<u>\$0</u>

Total General Branch Connection Revenues

If Applicable, the Authorized Credit is Usually 30% of Total General Branch Revenues.

(However, the credit may be at a different percentage or if N/A, enter zero)

Insert Authorized Credit Percentage in this box (if applicable):

\$0

Total Estimated Test Year Revenue (Connection Revenue less Credit Amount)

\$719,666

Private Fire Protection Worksheet

SUPPLEMENTAL - ATTACH 6

Page 2 of 2

Fire Connections:

Inside the City of Milwaukee

Additional branches (revenue) during the year -
(2013 \$7,500 and 2014 \$7,500)

Connection Size	Average Number of Connections Each Billing	Annually	Annual Authorized Rates	Annual Revenue	Additional
				\$15,000	
1 1/2"	0	1	\$57.00	\$57	
2"	0	6	\$66.00	\$396	
3"	0	10	\$84.00	\$840	
4"	0	388	\$132.00	\$51,216	
6"	0	1,112	\$240.00	\$266,880	
8"	0	560	\$324.00	\$181,440	
10"	0	34	\$492.00	\$16,728	
12"	0	33	\$924.00	\$30,492	
14"	0	0	\$996.00	\$0	
16"	0	2	\$1,896.00	\$3,792	
	<u>0</u>	<u>2,146</u>		<u>\$566,841</u>	

Fire Connections:

Outside the City of Milwaukee

Additional branches (revenue) during the year -
(2013 \$2,500 and 2014 \$2,500)

Connection Size	Average Number of Connections Each Billing	Annually	Annual Authorized Rates	Annual Revenue	Additional
				\$5,000	
2"	0	0	\$0.00	\$0	
3"	0	2	\$105.00	\$210	
4"	0	218	\$165.00	\$35,970	
6"	0	234	\$300.00	\$70,200	
8"	0	82	\$405.00	\$33,210	
10"	0	4	\$615.00	\$2,460	
12"	0	5	\$1,155.00	\$5,775	
14"	0	0	\$1,245.00	\$0	
16"	0	0	\$2,370.00	\$0	
	<u>0</u>	<u>545</u>		<u>\$152,825</u>	

Total Inside and Outside Fire Connections

2,691 \$719,666

MILWAUKEE WATER WORKS

OPERATING REVENUES

Estimated for Test Year 2014

Account Number	Description	2010	2011	2012	Estimated 2013	Test Year 2014
460	Unmetered Sales to General Customers					
	Residential	\$0	\$0	\$0	\$0	\$0
	Commercial	192,136	0	0	0	0
	Industrial	0	0	0	0	0
	Public Authority	0	42,052	42,052	42,000	42,000
	Total unmetered sales	\$192,136	\$42,052	\$42,052	\$42,000	\$42,000
461	Metered Sales to General Customers					
	Residential	\$26,755,358	\$31,076,074	\$33,543,915	\$34,310,589	\$34,513,290 (A)
	Commercial	15,477,653	17,880,089	19,683,396	19,488,637	19,955,655 (A)
	Industrial	5,171,662	6,020,628	6,030,627	5,922,540	5,980,258 (A)
	Public Authority	3,134,201	3,584,339	3,611,012	3,713,404	3,780,240 (A)
	Total metered sales	\$50,538,874	\$58,561,130	\$62,868,950	\$63,435,170	\$64,229,443
462	Private fire protection service	\$671,868	\$681,894	\$695,448	\$719,666	\$719,666 (B)
463	Public fire protection service	5,934,984	6,238,836	6,463,642	6,428,186	6,812,969 (C)
465	Other water sales	0	0	0	0	0
466	Sales for resale	8,790,415	9,761,743	10,443,513	9,977,492	9,975,581
467	Interdepartmental sales	0	0	0	0	0
	Total sales of water	\$66,128,277	\$75,285,655	\$80,513,605	\$80,602,515	\$81,779,659
	Other Operating Revenues:					
470	Forfeited discounts	\$2,173,363	\$2,349,323	\$2,582,542	\$2,800,000	\$3,000,000
472	Rents from water property	278,129	252,081	370,305	320,000	330,000
473	Interdepartmental rents	0	0	0	0	0
474	Other water revenues	127,444	2,605,396	464,840	475,000	500,000
	Total other operating revenues	\$2,578,936	\$5,206,800	\$3,417,687	\$3,595,000	\$3,830,000
	Total Operating Revenues	\$68,707,213	\$80,492,455	\$83,931,292	\$84,197,515	\$85,609,659

NOTE: (A) 2014 test year General Service Revenue estimates must come from ATTACHMENT 3.
 (B) 2014 test year Private Fire Protection Revenue estimates must come from ATTACHMENT 6.
 (C) 2014 test year Public Fire Protection Revenue estimates must come from ATTACHMENT 4.

MILWAUKEE WATER WORKS

Taxes (Account 408)
Estimated for Test Year 2014

Instructions for Taxes (Account 408)

The summary should be completed as follows:

- 1) For the years 2011 and 2012 the information is from the PSC Annual Reports, page W-6.
- 2) For Estimated 2013 and Test Year 2014, the Property Tax Equivalent must agree with the Property Tax Equivalent Computation on Attachment 9.
- 3) If the sewer department DOES NOT USE the meter reading of the water utility for determining the sewer bill, then the Meter Balance allocation should not be deducted. **Insert if other than 50%. ==>**

50

<u>Description</u>	<u>Instructions Reference</u>	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Estimated 2013</u>	<u>Test Year 2014</u>
Property Tax Equivalent Payable for the Year (from Attachment 9)	1) & 2)	\$11,150,863	\$11,891,211	\$12,348,725	\$12,772,087
Less: Local and school tax equivalent on meters charged to sewer dept.	1) & 3)	\$480,119	\$494,985	\$500,000	\$510,273
Net Property Tax Equivalent-Water Utility		\$10,670,744	\$11,396,226	\$11,848,725	\$12,261,813
Social Security Taxes	1)	\$1,184,376	\$1,011,256	\$1,063,057	\$1,073,687
PSC Remainder Assessment Tax	1)	\$81,023	\$77,830	\$81,000	\$82,000
Other (specify):	1)	\$0	\$0	\$0	\$0
Total Taxes		\$11,936,143	\$12,485,312	\$12,992,782	\$13,656,828

MILWAUKEE WATER WORKS

Property Tax Equivalent Computation

Estimated for Test Year 2014

Instructions (Instr.) for the Property Tax Equivalent Computation

- For the years 2011-2012, use actual information reported in the PSC Annual Reports.
- For estimated 2013 and test year 2014:
 - Plant - January 1 must come from Attachment 11 (Utility/Municipal Financed Plant) and Attachment 11a (Contributed Plant).
 - Major Plant Additions (Both Utility Financed and Contributed) are included for the Test Year for rate case purposes.
 - Construction Work In Progress (CWIP) and Plant Held for Future Use - January 1; excluding any amounts included as Major Plant Additions in Test Year.
 - Materials and Supplies - January 1 must come from Attachment 13.
 - Plant Outside Limits-January 1 - State the basis for any change from prior year.
 - The utility must state what assumptions it made with regard to projecting the tax rates and assessment ratio.
- If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2) [formerly § 66.069 (1)(c)], then place that amount on this line. If no authorization, leave blank.
- If the municipality has authorized an amount as allowed by Wis. Stat. § 66.0811(2), then that amount is the tax equivalent payable for the current year. If not, then the tax equivalent payable for the current year is the larger of either the tax equivalent computed for the current year or the 1994 tax equivalent payable in 1995.
- The property tax equivalent is not applicable to Water Sanitary Districts.

Description	Instr.	Actual 2011	Actual 2012	Estimated 2013	Test Year 2014
Add:					
Utility Plant - January 1	1	\$601,812,809	\$601,778,689		
Utility/Municipal Financed Plant - January 1	2a)			\$517,845,820	\$536,385,820
Contributed Plant - January 1	2a)			\$85,411,306	\$86,288,846
Major Plant Additions in Test Year	2b)				\$2,000,000
CWIP & Held for Future Use - January 1	2c)			\$9,220,534	\$6,035,097
Materials & Supplies - January 1	1,2d)	\$2,632,666	\$2,571,944	\$2,607,862	\$2,600,000
Less: Plant Outside Limits - January 1	1,2e)	\$71,000,282	\$72,609,647	\$73,053,388	73866741.29
Net Taxable Plant		\$533,445,193	\$531,740,986	\$542,032,134	\$559,443,021
Assessment Ratio (show as a decimal)	1,2f)	1.0000	0.9619	1.0047	0.9619
Assessed Plant Value		\$533,445,193	\$511,481,654	\$544,579,685	\$538,128,242
Current Year Net Local & Schools (L&S)					
Mill Rate (Line R below)	1,2f)	20.903483	23.248558	22.675699	23.734280
Tax Equivalent Computed for the Current Year (Plant Value times L&S Rate/1000)	1,3	\$11,150,863	\$11,891,211	\$12,348,725	\$12,772,087
1994 Tax Equivalent Payable in 1995	1	\$6,904,063	\$6,904,063	\$6,904,063	\$6,904,063
Tax Equivalent Authorized by Municipality	1,3	\$0	\$0		
Tax Equivalent Payable for the Current Year	1,4	\$11,150,863	\$11,891,211	\$12,348,725	\$12,772,087

Line	Actual 2011 Total	Actual 2012 Total	Estimated 2013 Total	Test Year 2014 Total
Mill Rate Detail				
State tax rate (A)	0.170000	0.180000	0.180000	0.000000
County tax rate (B)	4.720000	5.260000	4.960000	0.000000
Local tax rate (C)	9.250000	10.250000	9.940000	0.000000
School tax rate (D)	11.110000	12.310000	12.180000	0.000000
Voc. school tax rate (E)	1.950000	2.210000	1.970000	0.000000
Other tax rates-Local (F1)	0.000000	0.000000	0.000000	0.000000
Other tax rates-Non-Local (F2)	1.510000	1.700000	1.600000	0.000000
Total Tax Rate (G)	28.710000	31.910000	30.830000	0.000000
Less: State Credit (H)	1.810000	1.960000	1.810000	0.000000
Net Tax Rate (I)	26.900000	29.950000	29.020000	0.000000
	Utility	Utility	Utility	Utility
Local tax rate (Line C above) (J)	9.250000	10.250000	9.940000	0.000000
School tax rate (Line D above) (K)	11.110000	12.310000	12.180000	0.000000
Voc. school tax rate (Line E above) (L)	1.950000	2.210000	1.970000	0.000000
Other tax rates-Local (Line F1 above) (M)	0.000000	0.000000	0.000000	0.000000
Total local & schools tax rates (N)	22.310000	24.770000	24.090000	0.000000
Total tax rate (Line G above) (O)	28.710000	31.910000	30.830000	0.000000
Ratio of local & school tax rate to total tax rate (Line N divided by O) (P)	77.708116%	77.624569%	78.138177%	0.000000%
Net Tax Rate (Line I above) (Q)	26.900000	29.950000	29.020000	0.000000
Net local and school rate: (Line P times Q) (R)	20.903483	23.248558	22.675699	0.000000

MILWAUKEE WATER WORKS**Taxes Expense
Attachment 8-9**

SUPPLEMENTAL - ATTACH 8 & 9

Page 1 of 1

SUMMARY OF TAX RATES	Actual 12/31/11	Actual 12/31/12	Estimated 12/31/13	Estimated 12/31/14
State of WI Tax Rate	0.170000	0.180000	0.180000	0.190000
Milwaukee County Tax Rate	4.720000	5.260000	4.960000	5.250000
Local Tax Rate (City of Milwaukee)	9.250000	10.250000	9.940000	10.470000
Gross School Tax Rate (MPS-include school tax cr)	11.110000	12.310000	12.180000	12.620000
Vocation School Tax Rate (MATC)	1.950000	2.210000	1.970000	2.170000
Other - Local	0.000000	0.000000	0.000000	0.000000
Other - Non Local (MMSD)	1.510000	1.700000	1.600000	1.750000
Total Tax Rate	28.710000	31.910000	30.830000	32.450000
Less - MPS School Tax Credit by State of WI	1.810000	1.960000	1.810000	1.960000
Net Tax Rate	<u>26.900000</u>	<u>29.950000</u>	<u>29.020000</u>	<u>30.490000</u>

PROPERTY TAX EQUIVALENT CALCULATION

Local Tax Rate (City)	9.250000	10.250000	9.940000	10.470000
Combined School Tax Rate (MPS/MATC)	13.060000	14.520000	14.150000	14.790000
Other Tax Rate - Local	0.000000	0.000000	0.000000	0.000000
Total Local & School Tax to MWW	<u>22.310000</u>	<u>24.770000</u>	<u>24.090000</u>	<u>25.260000</u>
Total Tax Rate	28.710000	31.910000	30.830000	32.450000
Ratio Local & School Tax to Total	0.777081	0.776246	0.781382	0.778428
Net Tax Rate	26.900000	29.950000	29.020000	30.490000
Net Local & School Tax Rate to MWW	20.903483	23.248558	22.675699	23.734280

	1/1/2011	1/1/2012	1/1/2013	1/1/2014
Tax Base - January 1st				
Utility Plant (Financed-101.1)	484,276,102	514,148,565	517,845,820	536,385,820
Utility Plant (Contributed-101.2)	83,667,202	84,800,814	85,411,306	86,288,846
Work in Progress	33,869,505	2,829,310	9,220,534	6,035,097
Materials and Supplies	2,632,666	2,571,944	2,607,862	2,600,000
Subtotal	604,445,475	604,350,633	615,085,522	631,309,763
Less: Plant Outside City	71,000,282	72,609,647	73,053,388	73,866,741
Taxable Assets	533,445,193	531,740,986	542,032,134	557,443,021
Assessment Ratio	1.000000	0.961900	1.004700	0.961900
Assessed Value	<u>533,445,193</u>	<u>511,481,654</u>	<u>544,579,685</u>	<u>536,204,442</u>

Tax Equivalent-PSC:

Assessed Value	533,445,193	511,481,654	544,579,685	536,204,442
Net Local & School Rate-PSC	20.903483	23.248558	22.675699	23.734280
Tax Equivalent-PSC	<u>11,150,862.58</u>	<u>11,891,211.14</u>	<u>12,348,725.02</u>	<u>12,726,426.60</u>

Tax Equivalent-City:

Assessed Value	533,445,193	511,481,654	544,579,685	536,204,442
Net Local & School Rate-City	20.903483	23.248558	22.675699	23.734280
Tax Equivalent-City	<u>11,150,862.58</u>	<u>11,891,211.14</u>	<u>12,348,725.02</u>	<u>12,726,426.60</u>

Tax Equivalent-PSC	11,150,862.58	11,891,211.14	12,348,725.02	12,726,426.60
Tax Equivalent-City	11,150,862.58	11,891,211.14	12,348,725.02	12,726,426.60
Rounding Adjustment from IRI	0.42	-0.14	274.98	260.32
Total on IRI	<u>11,150,863.00</u>	<u>11,891,211.00</u>	<u>12,349,000.00</u>	<u>12,726,686.92</u>

Tax Equivalent	\$11,150,863.00	\$11,891,211.00	\$12,349,000.00	\$12,726,686.92
Less: Sewer User Reimbursement	(480,119.58)	(494,984.65)	(500,000.00)	(510,273.38)
Plus: FICA/Medicare	1,184,376.12	1,011,256.01	1,063,056.92	1,073,687.49
Plus: PSC Remainder Assessment	81,023.40	77,829.53	81,000.00	82,000.00
PSC TOTAL TAXES EXPENSE	<u>\$11,936,142.94</u>	<u>\$12,485,311.89</u>	<u>\$12,993,056.92</u>	<u>\$13,372,101.03</u>

**MILWAUKEE WATER WORKS -
PROPERTY OUTSIDE THE CITY
2013 (Balance at 1st of the Year - 12/31/12)
Date: 3/27/2013**

SUPPLEMENTAL - ATTACH 8 & 9

Page 1 of 1

	As of 1/1/2013	As of 1/1/2012	As of 1/1/2011	As of 1/1/2010	As of 1/1/2009
Mains, Hydrants, and Meters -					
Greenfield	\$34,414,059.86	\$34,049,072.82	\$32,787,404.90	\$30,287,599.98	\$29,042,901.17
Wauwatosa	73,802.88	73,525.88	73,248.20	73,663.27	70,734.18
West Allis	560,480.11	558,376.51	556,267.78	559,419.90	537,175.54
West Milwaukee	1,275,038.67	1,270,253.17	1,265,456.01	1,272,626.79	1,222,022.99
St. Francis	9,474,740.53	9,439,179.74	9,403,532.32	9,456,817.97	9,175,728.53
Greendale	2,584.47	2,574.77	2,565.05	2,579.58	2,477.01
Franklin	1,414,091.94	1,408,784.54	1,403,464.22	1,411,417.03	1,355,294.47
Hales Corners	8,182,357.02	8,151,646.81	8,120,861.81	8,166,879.14	7,842,137.31
Sub-Total	\$55,397,155.48	\$54,953,414.24	\$53,612,800.29	\$51,231,003.66	\$49,248,471.20

Meters -					
Water Meters (incl above, starting 1/08)	0.00	0.00	0.00	0.00	0.00

Water Plant -					
Greenfield Tank (in Greenfield)	508,042.39	508,042.39	508,042.39	508,042.39	508,042.39
Grange Station (in Greenfield)	1,067,514.26	1,067,514.26	798,763.51	798,763.51	798,763.51
All Intakes (PSC 313) *	16,080,675.88	16,080,675.88	16,080,675.88	16,080,675.88	16,080,675.88

TOTAL OUTSIDE CITY	\$73,053,388.01	\$72,609,646.77	\$71,000,282.07	\$68,618,485.44	\$66,635,952.98	3-year average	
% of Plant Outside City to Total Utility Pl	12.1%	12.1%	12.5%	12.3%	12.3%		12.2%
						\$	73,866,741.29

* Per PSC Directive Feb. 25, 1999. Begin Using for 1998 Tax Base.
This property is owned by the State of Wisconsin (Lake Michigan).

WORK IN PROGRESS	\$9,220,534.20	\$2,829,310.17	\$33,869,504.63	\$25,245,762.35	\$22,151,833.21	2-year average	
% of WIP to total Utility Plant	1.5%	0.5%	6.0%	4.5%	4.1%		1.0%
						\$	6,035,097

Utility Plant						
Internally financed	\$ 517,845,820	\$ 514,148,565	\$ 484,276,102	\$ 472,471,051	\$ 462,025,148	
Contributed	\$ 85,411,306	\$ 84,800,814	\$ 83,667,202	\$ 83,871,556	\$ 81,905,982	
Total Utility Plant	\$ 603,257,126	\$ 598,949,379	\$ 567,943,304	\$ 556,342,607	\$ 543,931,130	
Internally financed	86%	86%	85%	85%	85%	
Contributed	14%	14%	15%	15%	15%	

SEWER USER REIMBURSEMENT	(500,000.00)	(494,984.65)	(480,119.58)	n/a	n/a	2-Year Average	
Year to Year % Increase	1.01%	3.10%	n/a	n/a	n/a		2.05%
							-\$510,273.38

Sewer User Reimbursement as of 1/1/2013 is calculated by multiplying the Sewer User Reimbursement as of 1/1/2012 by the 2 year average increase (2.05%)

FICA/MEDICARE

FICA/MEDICARE	1,011,256.01	1,184,376.12	n/a	n/a
LABOR EXPENSES	\$14,461,891	\$14,700,560	n/a	n/a
Ratio of FICA/MEDICARE to LABOR EXPENSES	6.99%	8.06%	n/a	n/a

To calculate FICA/MEDICARE for FY 2013 and FY 2014, analyst calculated the ratio of FICA/MEDICARE to LABOR EXPENSES as of 1/1/2012 and 1/1/2013. The analyst then applied the ratio as of 1/1/2012 (6.99%) to the projected labor expenses for both FY 2013 and FY 2014 to estimate future FICA/MEDICARE expenses. Those projected costs are listed below.

Projected FICA/MEDICARE:	
As of 1/1/2013	\$1,063,056.92
As of 1/1/2014	\$1,073,687.49

MILWAUKEE WATER WORKS

OPERATING EXPENSES

Estimated for Test Year 2014

Acct. No.	Description	2010, 2011, 2012				Estimated 2013	Test Year 2014	Estimated 2013	Test Year 2014
		2010	2011	2012	3 Year Average				
600	Operation labor	\$0	\$0	\$0	\$0	\$0	\$0		
601	Operation labor and expenses	0	0	0	0	0	0		
602	Purchased water	0	0	0	0	0	0		
603	Miscellaneous expenses	0	0	0	0	0	0		
604	Rents	0	0	0	0	0	0		
610	Maintenance supervision and engineering	0	0	0	0	0	0		
611	Maintenance of structures and improvements	0	0	0	0	0	0		
612	Maint. of collecting and impounding reservoirs	0	0	0	0	0	0		
613	Maintenance of lake, river, and other intakes	0	0	0	0	0	0		
614	Maintenance of wells and springs	0	0	0	0	0	0		
616	Maintenance of supply mains	0	0	0	0	0	0		
617	Maintenance of misc. water source plant	0	0	0	0	0	0		
Total Source of Supply Expenses		\$0	\$0	\$0	\$0	\$0	\$0		
620	Operation supervision and engineering	\$0	\$0	\$0	\$0	\$0	\$0		
621	Fuel for power production	0	0	0	0	0	0		
622	Power production labor and expenses	0	0	0	0	0	0		
623	Fuel or power purchased for production	4,970,534	5,765,338	5,746,790	5,494,221	5,659,047	5,828,819		
624	Pumping labor and expenses	340,968	336,811	347,478	341,752	346,879	350,347		
625	Expenses transferred--credit	0	0	0	0	0	0		
626	Miscellaneous expenses	58,924	84,025	106,116	83,022	83,852	84,690		
627	Rents	0	0	0	0	0	0		
630	Maintenance supervision and engineering	195,981	177,652	177,852	183,828	186,586	188,452		
631	Maintenance of structures and improvements	204,463	866,168	90,404	387,012	391,076	160,000		Explain
632	Maintenance of power production equipment	0	0	0	0	0	0		
633	Maintenance of pumping equipment	801,251	549,776	571,537	640,855	648,652	615,138		
Total Pumping Expenses		\$6,572,121	\$7,779,770	\$7,040,177	\$7,130,689	\$7,316,092	\$7,227,446		
640	Operation supervision and engineering	\$471,886	\$447,576	\$424,775	\$448,079	\$454,800	\$459,348		
641	Chemicals	3,220,729	3,248,932	2,727,355	3,065,672	\$3,096,329	\$2,551,781		Explain
642	Operation labor and expenses	4,467,348	4,047,276	3,819,643	4,111,422	\$4,167,098	\$4,208,769		
643	Miscellaneous expenses	796,925	839,451	869,064	835,147	\$844,558	\$853,003		
644	Rents	0	0	0	0	0	0		
650	Maintenance supervision and engineering	197,420	177,744	179,075	184,746	187,518	189,393		
651	Maintenance of structures and improvements	1,128,756	616,862	594,974	780,197	789,334	797,227		
652	Maintenance of water treatment equipment	2,601,071	3,117,393	3,050,900	2,923,121	3,285,070	3,242,921		
Total Water Treatment Expenses		\$12,884,135	\$12,495,234	\$11,665,786	\$12,348,385	\$12,824,707	\$12,302,443		

NOTE: All 2013 and test year 2014 estimates that vary from the three year average by more than (plus or minus) 15 percent **must** be explained in detail in the Notes.

2014 Test Year

MILWAUKEE WATER WORKS
OPERATING EXPENSES
 Estimated for Test Year 2014

Acct. No.	Description	2010, 2011, 2012				Estimated 2013	Test Year 2014	Estimated 2013	Test Year 2014
		2010	2011	2012	3 Year Average				
660	Operation supervision and engineering	\$1,021,265	\$904,973	\$886,932	\$937,723	\$951,789	\$961,307		
661	Storage facilities expenses	0	0	0	0	0	0		
662	Transmission and distribution expenses	1,941,852	859,419	764,086	1,188,452	1,201,166	1,213,177		
663	Meter expenses	829,419	657,629	716,868	734,639	743,214	750,646		
664	Customer installations expenses	0	0	0	0	0	0		
665	Miscellaneous expenses	720,997	1,743,067	1,704,928	1,389,664	1,405,877	1,419,935		
666	Rents	1,232,510	1,232,510	1,275,000	1,246,673	1,259,140	1,271,731		
670	Maintenance supervision and engineering	0	0	0	0	0	0		
671	Maintenance of structures and improvements	0	0	0	0	0	0		
672	Maintenance of distr.reservoirs and standpipes	3,853	1,165,205	41,534	403,531	1,044,593	499,999	Explain	Explain
673	Maintenance of transmission and distr. mains	4,900,900	5,939,597	6,113,149	5,651,215	5,713,948	5,466,088		
675	Maintenance of services	3,532,354	3,331,096	3,548,773	3,470,741	3,515,800	3,550,958		
676	Maintenance of meters	227,816	295,421	317,448	280,228	284,069	286,910		
677	Maintenance of hydrants	959,946	881,263	1,040,733	960,647	972,148	981,869		
678	Maintenance of miscellaneous plant	159,299	119,783	136,913	138,665	140,236	141,639		
Total Transmission and Distribution Expenses		\$15,530,211	\$17,129,963	\$16,546,364	\$16,402,179	\$17,231,980	\$16,544,260		
901	Supervision	\$102,670	\$99,922	\$87,795	\$96,796	\$98,248	\$99,230		
902	Meter reading labor	225,390	146,180	161,555	177,708	\$180,226	\$157,028		
903	Customer records and collection expenses	598,075	617,722	648,079	621,292	628,673	634,960		
904	Uncollectible accounts	0	646,000	292,000	312,667	315,793	90,000		Explain
905	Miscellaneous customer accounts expenses	0	0	0	0	0	0		
906	Customer service and Information Expenses	12,808	12,665	4,870	10,114	10,217	10,320		
Total Customer Accounts Expenses		\$938,943	\$1,522,489	\$1,194,299	\$1,218,577	\$1,233,158	\$991,538		
910	Sales Expenses	\$0	\$0	\$0	\$0	\$0	\$0		
920	Administrative and general salaries	\$2,458,825	\$2,292,857	\$2,248,940	\$2,333,541	\$2,368,544	\$2,250,229		
921	Office supplies and expenses	255,272	321,227	330,275	302,258	\$305,281	\$308,334		
922	Administrative expenses transferred -- credit	0	0	0	0	0	0		
923	Outside services employed	1,740,932	1,628,064	1,750,784	1,706,593	1,723,659	1,740,896		
924	Property insurance	53,560	24,310	28,858	35,576	35,932	36,291		
925	Injuries and damages	708,080	653,042	628,483	663,202	669,834	676,532		
926	Employee pensions and benefits	7,899,909	6,627,745	5,233,263	6,586,972	8,056,801	6,466,999	Explain	
928	Regulatory commission expenses	149,861	6,263	2,554	52,893	125,000	175,000	Explain	Explain
929	Duplicate charges -- credit	0	0	0	0	0	0		
930	Miscellaneous general expenses	98,721	107,488	103,320	103,176	104,208	105,250		
931	Rents	176,801	174,239	177,071	176,037	177,797	179,575		
932	Maintenance of general plant	22,363	28,185	19,676	23,408	23,642	23,878		
Total Admin. And General Expenses		\$13,564,324	\$11,863,420	\$10,523,224	\$11,983,656	\$13,590,698	\$11,962,985		
Total Oper. And Maint. Expenses		\$49,489,734	\$50,790,876	\$46,969,850	\$49,083,487	\$52,196,634	\$49,028,672		

NOTE: All 2013 and test year 2014 estimates that vary from the three year average by more than (plus or minus) 15 percent **must** be explained in detail in the Notes.

MILWAUKEE WATER WORKS
Operation and Maintenance Expenses
Attachment 10

SUPPLEMENTAL - ATTACH_10AB
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LABOR -		2010	2011	2012	Three Year	2013	2014	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Average</u>	<u>Estimated</u>	<u>Test Year</u>	<u>Escalation Factors</u>	<u>Escalation Factors</u>
610/16	Supply-Maint-Intakes/Supply Mains	0	0	0	0	0	0		
	Total Supply	0	0	0	0	0	0		
623	Pumping-Oper-Electric Power	0	0	0	0	0	0		
624	Pumping-Oper-Labor and Expense	\$340,968	\$336,811	\$347,478	\$341,752	\$346,879	\$350,347	1.50%	1.00%
626	Pumping-Oper-Misc. Expenses	0	0	0	0	\$0	0		
630	Pumping-Maint-Super & Engrs	195,981	177,652	177,852	183,828	\$186,586	188,452	1.50%	1.00%
631	Pumping-Maint-Structures	43,787	30,901	41,990	38,893	\$39,476	39,871	1.50%	1.00%
633	Pumping-Maint-Pump Equipment	302,020	260,275	270,848	277,714	\$281,880	244,699	1.50%	1.00%
	Total Pumping	882,756	805,639	838,168	842,188	854,820	823,369		
640	Treatment-Oper-Super & Engrs	471,886	447,576	424,775	448,079	\$454,800	459,348	1.50%	1.00%
641	Treatment-Oper-Chemicals	0	0	0	0	\$0	0		
642	Treatment-Oper-Labor & Expense	3,126,841	2,900,924	2,709,277	2,912,347	\$2,956,033	2,985,593	1.50%	1.00%
643	Treatment-Oper-Misc. Expenses	195,481	225,257	215,133	211,957	\$215,136	217,288	1.50%	1.00%
650	Treatment-Maint-Super & Engrs	197,420	177,744	179,075	184,746	\$187,518	189,393	1.50%	1.00%
651	Treatment-Maint-Structures	266,476	241,400	292,927	266,934	\$270,938	273,648	1.50%	1.00%
652	Treatment-Maint-Treat Equipment	1,529,185	1,548,145	1,553,088	1,543,473	\$1,566,625	1,232,291	1.50%	1.00%
	Total Treatment	5,787,289	5,541,046	5,374,275	5,567,537	5,651,050	5,357,560		
660	T & D-Oper-Super & Engrs	1,021,265	904,973	886,932	937,723	\$951,789	961,307	1.50%	1.00%
662	T & D-Oper-Lines Expenses	268,581	122,548	106,066	165,732	\$168,218	169,900	1.50%	1.00%
663	T & D-Oper-Meter Expenses	274,469	229,350	233,570	245,796	\$249,483	251,978	1.50%	1.00%
665	T & D-Oper-Misc. Expenses	473,653	425,440	490,428	463,174	\$470,121	474,822	1.50%	1.00%
666	T & D-Oper-Rent Expenses	0	0	0	0	\$0	0		
672	T & D-Maint-Reservoirs & Tanks	3,825	5,211	6,987	5,341	\$5,421	5,475	1.50%	1.00%
673	T & D-Maint-Mains	1,258,026	1,268,966	1,205,491	1,244,161	\$1,262,823	970,452	1.50%	1.00%
675	T & D-Maint-Services	2,173,956	2,035,742	2,001,238	2,070,312	\$2,101,367	2,122,380	1.50%	1.00%
676	T & D-Maint-Meters	168,103	229,557	225,655	207,772	\$210,888	212,997	1.50%	1.00%
677	T & D-Maint-Hydrants	461,378	341,204	333,794	378,792	\$384,474	388,319	1.50%	1.00%
678	T & D-Maint-Misc. Plant	42,044	20,456	48,315	36,938	\$37,492	37,867	1.50%	1.00%
	Total Trans & Dist	6,145,300	5,583,447	5,538,476	5,755,741	5,842,077	5,595,498		
901	Cust Accts-Oper-Supervision	102,670	99,922	87,795	96,796	\$98,248	99,230	1.50%	1.00%
902	Cust Accts-Oper-Meter Reading	159,449	140,320	144,707	148,159	\$150,381	126,885	1.50%	1.00%
903	Cust Accts-Oper-Billing Expenses	235,000	237,022	229,193	233,738	\$237,244	239,617	1.50%	1.00%
904	Cust Accts-Oper-Uncollect Accts	0	0	0	0	\$0	0		
906	Cust Accts-Oper-Conservation	324	307	337	323	\$328	331	1.50%	1.00%
	Total Cust Accts	497,443	477,571	462,032	479,015	486,201	466,063		
920	A & G-Oper-Salaries	2,458,825	2,292,857	2,248,940	2,333,541	\$2,368,544	2,250,229	1.50%	1.00%
921	A & G-Oper-Office Expenses	0	0	0	0	0	0		
923	A & G-Oper-Outside Services	0	0	0	0	0	0		
924	A & G-Oper-Insurance	0	0	0	0	0	0		
925	A & G-Oper-Injuries & Damage	0	0	0	0	0	0		
926	A & G-Oper-Pension & Benefits	0	0	0	0	0	0		
928	A & G-Oper-PSC Expenses	0	0	0	0	0	0		
930	A & G-Oper-Misc. Expenses	0	0	0	0	0	0		
931	A & G-Oper-Rent Expenses	0	0	0	0	0	0		
932	A & G-Maint-General Plant	0	0	0	0	0	0		
	Total A & G	2,458,825	2,292,857	2,248,940	2,333,541	2,368,544	2,250,229		
Total Labor		\$15,771,613	\$14,700,560	\$14,461,891	\$14,978,021	\$15,202,692	\$14,492,719		

EXPENSES -		2010	2011	2012	Three Year	2013	2014	2013	2014
		Actual	Actual	Actual	Average	Estimated	Test Year	Escalation Factors	Escalation Factors
610/16	Supply-Maint-Intakes/Supply Mains	0	0	0	0	0	0		
	Total Supply	0	0	0	0	0	0		
623	Pumping-Oper-Electric Power	\$4,970,534	\$5,765,338	\$5,746,790	\$5,494,221	\$5,659,047	\$5,828,819	3.00%	3.00%
624	Pumping-Oper-Labor and Expense	0	0	0	0	0	0		
626	Pumping-Oper-Misc. Expenses	58,924	84,025	106,116	83,022	\$83,852	84,690	1.00%	1.00%
630	Pumping-Maint-Super & Engrs	0	0	0	0	0	0		
631	Pumping-Maint-Structures	160,676	835,267	48,414	348,119	\$351,600	120,129	1.00%	1.00%
633	Pumping-Maint-Pump Equipment	499,231	289,501	300,689	363,140	366,772	370,439	1.00%	1.00%
	Total Pumping	5,689,365	6,974,131	6,202,009	6,288,502	6,461,271	6,404,078		
640	Treatment-Oper-Super & Engrs	0	0	0	0	0	0		
641	Treatment-Oper-Chemicals	3,220,729	3,248,932	2,727,355	3,065,672	3,096,329	2,551,781	1.00%	1.00%
642	Treatment-Oper-Labor & Expense	1,340,507	1,146,352	1,110,366	1,199,075	1,211,066	1,223,176	1.00%	1.00%
643	Treatment-Oper-Misc. Expenses	601,444	614,194	653,931	623,190	629,422	635,716	1.00%	1.00%
650	Treatment-Maint-Super & Engrs	0	0	0	0	0	0		
651	Treatment-Maint-Structures	862,280	375,462	302,047	513,263	518,396	523,580	1.00%	1.00%
652	Treatment-Maint-Treat Equipment	1,071,886	1,569,248	1,497,812	1,379,649	1,718,445	2,010,630	1.00%	1.00%
	Total Treatment	7,096,846	6,954,188	6,291,511	6,780,848	7,173,657	6,944,882		
660	T & D-Oper-Super & Engrs	0	0	0	0	0	0		
662	T & D-Oper-Lines Expenses	1,673,271	736,871	658,020	1,022,721	1,032,948	1,043,277	1.00%	1.00%
663	T & D-Oper-Meter Expenses	554,950	428,279	483,298	488,842	493,731	498,668	1.00%	1.00%
665	T & D-Oper-Misc. Expenses	247,344	1,317,627	1,214,500	926,490	935,755	945,113	1.00%	1.00%
666	T & D-Oper-Rent Expenses	1,232,510	1,232,510	1,275,000	1,246,673	1,259,140	1,271,731	1.00%	1.00%
672	T & D-Maint-Reservoirs & Tanks	28	1,159,994	34,547	398,190	1,039,172	494,523	1.00%	1.00%
673	T & D-Maint-Mains	3,642,874	4,670,631	4,907,658	4,407,054	4,451,125	4,495,636	1.00%	1.00%
675	T & D-Maint-Services	1,358,398	1,295,354	1,547,535	1,400,429	1,414,433	1,428,578	1.00%	1.00%
676	T & D-Maint-Meters	59,713	65,864	91,793	72,457	73,181	73,913	1.00%	1.00%
677	T & D-Maint-Hydrants	498,568	540,059	706,939	581,855	587,674	593,551	1.00%	1.00%
678	T & D-Maint-Misc. Plant	117,255	99,327	88,598	101,727	102,744	103,771	1.00%	1.00%
	Total Trans & Dist	9,384,911	11,546,516	11,007,888	10,646,438	11,389,903	10,948,762		
901	Cust Accts-Oper-Supervision	0	0	0	0	0	0		
902	Cust Accts-Oper-Meter Reading	65,941	5,860	16,848	29,550	29,845	30,144	1.00%	1.00%
903	Cust Accts-Oper-Billing Expenses	363,075	380,700	418,885	387,553	391,429	395,343	1.00%	1.00%
904	Cust Accts-Oper-Uncollect Accts	0	646,000	292,000	312,667	315,793	90,000	1.00%	1.00%
906	Cust Accts-Oper-Conservation	12,484	12,358	4,534	9,792	9,890	9,989	1.00%	1.00%
	Total Cust Accts	441,500	1,044,918	732,267	739,562	746,957	525,476		
920	A & G-Oper-Salaries	0	0	0	0	0	0		
921	A & G-Oper-Office Expenses	255,272	321,227	330,276	302,258	305,281	308,334	1.00%	1.00%
923	A & G-Oper-Outside Services	1,740,932	1,628,064	1,750,784	1,706,593	1,723,659	1,740,896	1.00%	1.00%
924	A & G-Oper-Insurance	53,560	24,310	28,858	35,576	35,932	36,291	1.00%	1.00%
925	A & G-Oper-Injuries & Damage	708,080	653,042	628,483	663,202	669,834	676,532	1.00%	1.00%
926	A & G-Oper-Pension & Benefits	7,899,909	6,627,745	5,233,263	6,586,972	8,056,801	6,466,999		
928	A & G-Oper-PSC Expenses	149,861	6,263	2,554	52,893	125,000	175,000	1.00%	1.00%
930	A & G-Oper-Misc. Expenses	98,721	107,488	103,320	103,176	104,208	105,250	1.00%	1.00%
931	A & G-Oper-Rent Expenses	176,801	174,239	177,071	176,037	177,797	179,575	1.00%	1.00%
932	A & G-Maint-General Plant	22,363	28,185	19,675	23,408	23,642	23,878	1.00%	1.00%
	Total A and G	11,105,499	9,570,563	8,274,284	9,650,115	11,222,154	9,712,756		
Total Expenses		\$33,718,121	\$36,090,316	\$32,507,959	\$34,105,465	\$36,993,942	\$34,535,953		

LABOR & EXPENSES -		2010	2011	2012	Three Year	2013	2014
		<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Average</u>	<u>Estimated</u>	<u>Test Year</u>
610/16 Supply-Maint-Intakes/Supply Mains		0	0	0	0	0	0
Total Supply Expenses		0	0	0	0	0	0
623 Pumping-Oper-Electric Power		\$4,970,534	\$5,765,338	\$5,746,790	\$5,494,221	\$5,659,047	\$5,828,819
624 Pumping-Oper-Labor and Expense		340,968	336,811	347,478	341,752	346,879	350,347
626 Pumping-Oper-Misc. Expenses		58,924	84,025	106,116	83,022	83,852	84,690
630 Pumping-Maint-Super & Engrs		195,981	177,652	177,852	183,828	186,586	188,452
631 Pumping-Maint-Structures		204,463	866,168	90,404	387,012	391,076	160,000
633 Pumping-Maint-Pump Equipment		<u>801,251</u>	<u>549,776</u>	<u>571,537</u>	<u>640,855</u>	<u>648,652</u>	<u>615,138</u>
Total Pumping Expenses		<u>6,572,121</u>	<u>7,779,770</u>	<u>7,040,177</u>	<u>7,130,689</u>	<u>7,316,092</u>	<u>7,227,446</u>
640 Treatment-Oper-Super & Engrs		471,886	447,576	424,775	448,079	454,800	459,348
641 Treatment-Oper-Chemicals		3,220,729	3,248,932	2,727,355	3,065,672	3,096,329	2,551,781
642 Treatment-Oper-Labor & Expense		4,467,348	4,047,276	3,819,643	4,111,422	4,167,098	4,208,769
643 Treatment-Oper-Misc. Expenses		796,925	839,451	869,064	835,147	844,558	853,003
650 Treatment-Maint-Super & Engrs		197,420	177,744	179,075	184,746	187,518	189,393
651 Treatment-Maint-Structures		1,128,756	616,862	594,974	780,197	789,334	797,227
652 Treatment-Maint-Treat Equipment		<u>2,601,071</u>	<u>3,117,393</u>	<u>3,050,900</u>	<u>2,923,121</u>	<u>3,285,070</u>	<u>3,242,921</u>
Total Treatment Expenses		<u>12,884,135</u>	<u>12,495,234</u>	<u>11,665,786</u>	<u>12,348,385</u>	<u>12,824,707</u>	<u>12,302,443</u>
660 T & D-Oper-Super & Engrs		1,021,265	904,973	886,932	937,723	951,789	961,307
662 T & D-Oper-Lines Expenses		1,941,852	859,419	764,086	1,188,452	1,201,166	1,213,177
663 T & D-Oper-Meter Expenses		829,419	657,629	716,868	734,639	743,214	750,646
665 T & D-Oper-Misc. Expenses		720,997	1,743,067	1,704,928	1,389,664	1,405,877	1,419,935
666 T & D-Oper-Rent Expenses		1,232,510	1,232,510	1,275,000	1,246,673	1,259,140	1,271,731
672 T & D-Maint-Reservoirs & Tanks		3,853	1,165,205	41,534	403,531	1,044,593	499,999
673 T & D-Maint-Mains		4,900,900	5,939,597	6,113,149	5,651,215	5,713,948	5,466,088
675 T & D-Maint-Services		3,532,354	3,331,096	3,548,773	3,470,741	3,515,800	3,550,958
676 T & D-Maint-Meters		227,816	295,421	317,448	280,228	284,069	286,910
677 T & D-Maint-Hydrants		959,946	881,263	1,040,733	960,647	972,148	981,869
678 T & D-Maint-Misc. Plant		<u>159,299</u>	<u>119,783</u>	<u>136,913</u>	<u>138,665</u>	<u>140,236</u>	<u>141,639</u>
Total Trans & Dist Expenses		<u>15,530,211</u>	<u>17,129,963</u>	<u>16,546,364</u>	<u>16,402,179</u>	<u>17,231,980</u>	<u>16,544,260</u>
901 Cust Accts-Oper-Supervision		102,670	99,922	87,795	96,796	98,248	99,230
902 Cust Accts-Oper-Meter Reading		225,390	146,180	161,555	177,708	180,226	157,028
904 Cust Accts-Oper-Uncollect Accts		598,075	617,722	648,078	621,292	628,673	634,960
903 Cust Accts-Oper-Billing Expenses		0	646,000	292,000	312,667	315,793	90,000
906 Cust Accts-Oper-Conservation		<u>12,808</u>	<u>12,665</u>	<u>4,871</u>	<u>10,115</u>	<u>10,217</u>	<u>10,320</u>
Total Cust Acct Expenses		<u>938,943</u>	<u>1,522,489</u>	<u>1,194,299</u>	<u>1,218,577</u>	<u>1,233,158</u>	<u>991,538</u>
920 A & G-Oper-Salaries		2,458,825	2,292,857	2,248,940	2,333,541	2,368,544	2,250,229
921 A & G-Oper-Office Expenses		255,272	321,227	330,276	302,258	305,281	308,334
923 A & G-Oper-Outside Services		1,740,932	1,628,064	1,750,784	1,706,593	1,723,659	1,740,896
924 A & G-Oper-Insurance		53,560	24,310	28,858	35,576	35,932	36,291
925 A & G-Oper-Injuries & Damage		708,080	653,042	628,483	663,202	669,834	676,532
926 A & G-Oper-Pension & Benefits		7,899,909	6,627,745	5,233,263	6,586,972	8,056,801	6,466,999
928 A & G-Oper-PSC Expenses		149,861	6,263	2,554	52,893	125,000	175,000
930 A & G-Oper-Misc. Expenses		98,721	107,488	103,320	103,176	104,208	105,250
931 A & G-Oper-Rent Expenses		176,801	174,239	177,071	176,037	177,797	179,575
932 A & G-Maint-General Plant		<u>22,363</u>	<u>28,185</u>	<u>19,675</u>	<u>23,408</u>	<u>23,642</u>	<u>23,878</u>
Total A and G Expenses		<u>13,564,324</u>	<u>11,863,420</u>	<u>10,523,224</u>	<u>11,983,656</u>	<u>13,590,698</u>	<u>11,962,985</u>
Total Operation & Maintenance		\$49,489,734	\$50,790,876	\$46,969,850	\$49,083,487	\$52,196,634	\$49,028,672
		50.09%	45.08%	36.19%	43.79%	6656801.32	6723369.34

MILWAUKEE WATER WORKS

UTILITY PLANT IN SERVICE

Estimated for Test Year 2014

Utility or Municipal Financed Transactions Only

Acct. No.	Plant account	Actual Balance 12/31/2012	Estimated 2013		Estimated Balance 12/31/2013	Estimate 2014				Estimated Balance 12/31/2014	Test Year Average Balance	
			Additions	Retirements		Adjustments	Major Construction		Routine Construction			
							Additions	Retirements	Additions			Retirements
			Notes (A,B)	Note (B)		Notes (A,B)	Note (B)	Notes (A,B)	Note (B)			
<u>Intangible Plant</u>												
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
302	Franchises and consents	0	0	0	0	0	0	0	0	0	0	
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	0	
Total Intangible Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<u>Source of Supply</u>												
310	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
311	Structures and improvements	0	0	0	0	0	0	0	0	0	0	
312	Collecting and impounding reservoirs	0	0	0	0	0	0	0	0	0	0	
313	Lake, river, and other intakes	16,080,676	0	0	16,080,676	0	0	0	0	16,080,676	16,080,676	
314	Wells and springs	0	0	0	0	0	0	0	0	0	0	
316	Supply mains	5,618,708	0	0	5,618,708	0	0	0	0	5,618,708	5,618,708	
317	Other water source plant	0	0	0	0	0	0	0	0	0	0	
Total Source of Supply Plant		\$21,699,384	\$0	\$0	\$21,699,384	\$0	\$0	\$0	\$0	\$21,699,384	\$21,699,384	
<u>Pumping Plant</u>												
320	Land and land rights	\$319,551	\$0	\$0	\$319,551	\$0	\$0	\$0	\$0	\$319,551	\$319,551	
321	Structures and improvements	7,970,097	0	0	7,970,097	0	0	0	0	7,970,097	7,970,097	
323	Other power production equipment	0	0	0	0	0	0	0	0	0	0	
325	Electric pumping equipment (fully dep)	7,756,254	0	0	7,756,254	0	0	0	0	7,756,254	7,756,254	
325	Electric pumping equipment	15,051,606	5,900,000	110,000	20,841,606	0	0	2200000	275,000	22,766,606	21,804,106	
326	Diesel pumping equipment	0	0	0	0	0	0	0	0	0	0	
328	Other pumping equipment	0	0	0	0	0	0	0	0	0	0	
Total Pumping Plant		\$31,097,508	\$5,900,000	\$110,000	\$36,887,508	\$0	\$0	\$2,200,000	\$275,000	\$38,812,508	\$37,850,008	
<u>Water Treatment Plant</u>												
330	Land and land rights	\$914,137	\$0	\$0	\$914,137	\$0	\$0	\$0	\$0	\$914,137	\$914,137	
331	Structures and improvements	15,625,910	1,700,000	170,000	17,155,910	0	0	0	0	17,155,910	\$17,155,910	
332	Sand or Other Media Filtration Equip	100,680,845	-63300000	0	37,380,845	0	0	0	0	37,380,845	\$37,380,845	
333	Membrane Filtration Equipment	0	0	0	0	0	0	0	0	0	\$0	
334	Other Water Treatment Equipment	0	63300000	0	63,300,000	0	0	0	0	63,300,000	\$63,300,000	
Total Water Treatment Plant		\$117,220,892	\$1,700,000	\$170,000	\$118,750,892	\$0	\$0	\$0	\$0	\$118,750,892	\$118,750,892	

UTILITY PLANT IN SERVICE
Estimated for Test Year 2014

Utility or Municipal Financed Transactions Only

Acct. No.	Plant account	Actual Balance 12/31/2012	Estimated 2013		Adjustments	Estimated Balance 12/31/2013	Estimate 2014				Estimated Balance 12/31/2014	Test Year Average Balance
			Additions	Retirements			Major Construction		Routine Construction			
							Additions	Retirements	Additions	Retirements		
			Notes (A,B)	Note (B)			Notes (A,B)	Note (B)	Notes (A,B)	Note (B)		
<u>Transmission and Distribution Plant</u>												
340	Land and land rights	\$29,629	\$0	\$0	\$0	\$29,629	\$0	\$0	\$0	\$0	\$29,629	\$29,629
341	Structures and improvements	0	0	0	0	0	0	0	0	0	0	0
342	Distribution reservoirs and standpipes	7,955,123	0	0	0	7,955,123	0	0	0	0	7,955,123	7,955,123
343	Transmission and distribution mains	254,798,660	6800000	465000	0	261,133,660	0	0	5686581	187,500	266,632,741	263,883,201
345	Services	0	0	0	0	0	0	0	0	1	(1)	(1)
346	Meters	32,148,368	6400000	3250000	0	35,298,368	5000000	3000000	353000	164160	37,487,208	37,392,788
348	Hydrants	28,570,748	1,200,000	400,000	0	29,370,748	0	0	1845527	400,000	30,816,275	30,093,512
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0	0	0
Total Transmission and Distr. Plant		\$323,502,528	\$14,400,000	\$4,115,000	\$0	\$333,787,528	\$5,000,000	\$3,000,000	\$7,885,108	\$751,661	\$342,920,975	\$339,354,252
<u>General Plant</u>												
389	Land and land rights	\$99,760	\$0	\$0	\$0	\$99,760	\$0	\$0	\$0	\$0	\$99,760	\$99,760
390	Structures and improvements	3,671,634	0	0	0	3,671,634	0	0	0	0	3,671,634	3,671,634
391	Office furniture and equipment	1,972,334	21,000	750	0	1,992,584	0	0	0	0	1,992,584	1,992,584
391.1	Office furniture & equip - Computers	2,653,320	713,000	140,750	0	3,225,570	0	0	392,800	91,050	3,527,320	3,376,445
392	Transportation equipment (fully dep in '09)	6,710,882	0	0	0	6,710,882	0	0	0	0	6,710,882	6,710,882
392	Transportation equipment	724,069	200000	125000	0	799,069	0	0	417000	104,250	1,111,819	955,444
393	Stores equipment	0	0	0	0	0	0	0	0	0	0	0
394	Tools, shop and garage equipment	1,060,749	135,000	16,250	0	1,179,499	0	0	288,700	46,175	1,422,024	1,300,762
395	Laboratory equipment	585,272	55,000	13,750	0	626,522	0	0	55,000	13,750	667,772	647,147
396	Power Operated (Fully Depreciated)	66199				66199					66199	66199
396	Power operated equipment	2395656.39	0	0	0	2395656	0	0	185000	46250	2534406	2465031
397	Communication equipment	2,674,492	0	0	0	2,674,492	0	0	195,500	38,000	2,831,992	2,753,242
397.1	SCADA equipment	1,711,141	140,000	32,500	0	1,818,641	0	0	80,000	20,000	1,878,641	1,848,641
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	0	0
Total General Plant		\$24,325,508	\$1,264,000	\$329,000	\$0	\$25,260,508	\$0	\$0	\$1,614,000	\$359,475	\$26,515,033	\$25,887,771
Total Plant In Service		\$517,845,820	\$23,264,000	\$4,724,000	\$0	\$536,385,820	\$5,000,000	\$3,000,000	\$11,699,108	\$1,386,136	\$548,698,792	\$543,542,307

Notes:

- (A) If any Plant Additions require Construction Approval by the PSC, a request for approval must be submitted to the Commission for this rate increase application to be processed. Please list the construction docket number(s):
- (B) Do not include Plant financed by Contributions. Contributed Plant is shown in Attachment 11a.

3720-CW-120 (2012 CIP)

MILWAUKEE WATER WORKS
Contributed Plant
 Estimated for Test Year 2014

Acct. No.	Plant account	Actual Contributed Plant 12/31/2012	Contributed Plant Transactions Only								Estimated Balance 12/31/2014
			Estimated 2013		Adjustments	Estimated Balance 12/31/2013	Estimate 2014				
			Additions	Retirements			Major Construction		Routine Construction		
							Additions	Retirements	Additions	Retirements	
			Note (A)			Note (A)		Note (A)			
	Intangible Plant										
301	Organization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
302	Franchises and consents	0	0	0	0	0	0	0	0	0	
303	Miscellaneous intangible plant	0	0	0	0	0	0	0	0	0	
	Total Intangible Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Source of Supply										
310	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
311	Structures and improvements	0	0	0	0	0	0	0	0	0	
312	Collecting and impounding reservoirs	0	0	0	0	0	0	0	0	0	
313	Lake, river, and other intakes	0	0	0	0	0	0	0	0	0	
314	Wells and springs	0	0	0	0	0	0	0	0	0	
316	Supply mains	0	0	0	0	0	0	0	0	0	
317	Other water source plant	0	0	0	0	0	0	0	0	0	
	Total Source of Supply Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Pumping Plant										
320	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
321	Structures and improvements	0	0	0	0	0	0	0	0	0	
323	Other power production equipment	0	0	0	0	0	0	0	0	0	
325	Electric pumping equipment	0	0	0	0	0	0	0	0	0	
326	Diesel pumping equipment	0	0	0	0	0	0	0	0	0	
328	Other pumping equipment	0	0	0	0	0	0	0	0	0	
	Total Pumping Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

MILWAUKEE WATER WORKS

ATTACHMENT 11a

Contributed Plant

Page 2 of 2

Estimated for Test Year 2014

Acct. No.	Plant account	Actual Contributed Plant 12/31/2012	Contributed Plant Transactions Only								Estimated Balance 12/31/2014
			Estimated 2013		Adjustments	Estimated Balance 12/31/2013	Estimate 2014				
			Additions	Retirements			Major Construction		Routine Construction		
							Additions	Retirements	Additions	Retirements	
			Note (A)				Note (A)		Note (A)		
	Water Treatment Plant										
330	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
331	Structures and improvements	0	0	0	0	0	0	0	0	0	
332	Sand and other media filtration Equip	0	0	0	0	0	0	0	0	0	
333	Membrane Filtration Equipment	0	0	0	0	0	0	0	0	0	
334	Other Water Treatment Equipment	0	0	0	0	0	0	0	0	0	
	Total Water Treatment Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Transmission and Distribution Plant										
340	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
341	Structures and improvements	0	0	0	0	0	0	0	0	0	
342	Distribution reservoirs and standpipes	0	0	0	0	0	0	0	0	0	
343	Transmission and distribution mains	75,409,132	750,000	62,500	0	76,096,632	0	0	750,000	62,500	
345	Services	0	0	0	0	0	0	0	0	0	
346	Meters	2,287,792	0	9,960	0	2,277,832	0	0	0	41,040	
348	Hydrants	7,714,382	300,000	100,000	0	7,914,382	0	0	300,000	100,000	
349	Other transmission and distr. plant	0	0	0	0	0	0	0	0	0	
	Total Transmission and Distr. Plant	\$85,411,306	\$1,050,000	\$172,460	\$0	\$86,288,846	\$0	\$0	\$1,050,000	\$203,540	
	General Plant										
389	Land and land rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
390	Structures and improvements	0	0	0	0	0	0	0	0	0	
391	Office furniture and equipment	0	0	0	0	0	0	0	0	0	
391.1	Office furniture & equip - Computers	0	0	0	0	0	0	0	0	0	
392	Transportation equipment	0	0	0	0	0	0	0	0	0	
393	Stores equipment	0	0	0	0	0	0	0	0	0	
394	Tools, shop and garage equipment	0	0	0	0	0	0	0	0	0	
395	Laboratory equipment	0	0	0	0	0	0	0	0	0	
396	Power operated equipment	0	0	0	0	0	0	0	0	0	
397	Communication equipment	0	0	0	0	0	0	0	0	0	
397.1	SCADA equipment	0	0	0	0	0	0	0	0	0	
398	Miscellaneous equipment	0	0	0	0	0	0	0	0	0	
	Total General Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Total	\$85,411,306	\$1,050,000	\$172,460	\$0	\$86,288,846	\$0	\$0	\$1,050,000	\$203,540	

Please list the construction docket number below:

3720-CW-120 (2012 CIP)

Note:

- (A) If any of the additions listed above require that Construction Approval be obtained from the PSC, such approval must have been sought in order for this rate increase application to be processed.

NOTE: Construction Approval is required for Contributed Plant as well as Plant Financed by the Utility and Municipality.

Sch 11 Supplemental 2 - 2013 Additions & Retirements

		6411	6411	6411	6412	6412	6412	6413	6413	6413	6414	6414	6414	6415	6415	6415	6416	6416	6416	Totals	Totals	Total	Totals	
PSC	Source of Supply Plant -	Add	Replace	Retire	Replace	Add	Replace	Retire	Replace	Add	Replace	Retire	Replace	Add	Replace	Retire	Replace	Add	Replace	Retire	Add	Replace	Additions	Retire
313	Lake Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
316	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<u>Pumping Plants -</u>																							
321	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
325	Electric Pumping Equipment (Fully Dep)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
325	Pumping Equip (How-Motor Controls-\$700 and Florist-Upgrades 1.1 / Backup Power \$4.1)	0	0	0	0	0	0	4,800,000	1,100,000	110,000	0	0	0	0	0	0	0	0	0	4,800,000	1,100,000	5,900,000	110,000	
	<u>Water Treatment Plants -</u>																							
331	Structures (How-HVAC-\$900 & How-F Roof-\$800)	0	0	0	0	0	0	0	1,700,000	170,000	0	0	0	0	0	0	0	0	0	0	1,700,000	1,700,000	170,000	
332	Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	<u>Transmission and Distribution Plant -</u>																							
342	Reservoir and Elevated Tanks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
343	Transmission & Distribution Mains (est on 2012)	0	0	0	0	0	0	375,000	1,875,000	187,500	0	0	0	0	0	0	0	0	0	375,000	1,875,000	2,250,000	187,500	
346	Meters (30M/6yr left on AMR Program-est on 12)	71,000	5,083,000	3,039,840	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	71,000	5,083,000	5,154,000	3,039,840	
348	Fire Hydrants (estimate based on 2012)	0	0	0	0	0	0	200,000	1,000,000	400,000	0	0	0	0	0	0	0	0	0	200,000	1,000,000	1,200,000	400,000	
	<u>General Plant -</u>																							
390	Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
391	Office Equipment	17,000	0	0	0	3,000	750	1,000	0	0	0	0	0	0	0	0	0	0	18,000	3,000	21,000	750		
391.1	Computer Equipment	142,000	376,000	94,000	0	90,000	22,500	0	19,000	4,750	8,000	0	0	0	0	0	78,000	19,500	150,000	563,000	713,000	140,750		
392	Transportation Equipment (Fully Dep)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
392	Transportation Equipment	0	225,000	56,250	0	0	0	0	0	0	455,000	113,750	0	0	0	0	0	0	0	0	680,000	680,000	170,000	
394	Field and Shop Equipment	14,000	5,000	1,250	0	0	0	0	0	0	40,000	60,000	15,000	0	0	0	16,000	0	70,000	65,000	135,000	16,250		
395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	55,000	13,750	0	0	0	55,000	55,000	13,750		
396	Power Operated Equipment (Fully Dep)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
397	Communication Equipment	0	0	0	10,000	98,000	24,500	0	0	0	0	0	0	0	0	0	32,000	8,000	10,000	130,000	140,000	32,500		
397.1	SCADA Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	Totals	244,000	5,689,000	3,191,340	10,000	191,000	47,750	5,376,000	5,694,000	872,250	48,000	515,000	128,750	0	55,000	13,750	16,000	110,000	27,500	5,694,000	12,254,000	17,948,000	4,281,340	

Sch 11 Supplemental 4 - 2014 Additions & Retirements

PSC	Source of Supply Plant -	6411			6412			6413			6414			6415			6416			Totals	Totals	Total	Totals
		Add	Replace	Retire	Add	Replace	Retire	Add	Replace	Retire	Add	Replace	Retire	Add	Replace	Retire	Add	Replace	Retire	Add	Replace	Additions	Retirements
313	Lake Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
316	Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Pumping Plants -</u>																						
321	Structures and Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
325	Electric Pumping Equipment (Fully Dep)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
325	Pumping Equipment (How-Pumps VFD Replace \$1.1)	0	0	0	0	0	0	0	1,100,000	275,000	0	0	0	0	0	0	0	0	0	0	1,100,000	1,100,000	275,000
	<u>Water Treatment Plants -</u>																						
331	Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
332	Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	<u>Transmission and Distribution Plant -</u>																						
342	Reservoir and Elevated Tanks	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
343	Transmission & Distribution Mains (est on 2013)	0	0	0	0	0	0	375,000	1,875,000	187,500	0	0	0	0	0	0	0	0	0	0	375,000	1,875,000	2,250,000
346	Meters (30M/6yr left on AMR Program-est on 13)	11,000	5,342,000	3,164,160	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,000	5,342,000	5,353,000
348	Fire Hydrants (estimate based on 2013)	0	0	0	0	0	0	200,000	1,000,000	400,000	0	0	0	0	0	0	0	0	0	0	200,000	1,000,000	1,200,000
	<u>General Plant -</u>																						
390	Structures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
391	Office Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
391.1	Computer Equipment	28,600	234,200	58,550	0	100,000	25,000	0	0	0	0	30,000	7,500	0	0	0	0	0	0	0	28,600	364,200	392,800
392	Transportation Equipment (Fully Dep)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
392	Transportation Equipment	0	132,000	33,000	0	55,000	13,750	0	0	0	0	230,000	57,500	0	0	0	0	0	0	0	0	417,000	417,000
394	Field and Shop Equipment	8,000	18,000	4,500	11,000	44,000	11,000	0	14,000	3,500	0	41,700	10,425	0	0	0	85,000	67,000	16,750	104,000	184,700	288,700	46,175
395	Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	55,000	13,750	0	0	0	0	55,000	55,000	13,750
396	Power Operated Equipment (Fully Dep)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
396	Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	185,000	46,250	0	0	0	0	0	0	0	185,000	185,000	46,250
397	Communication Equipment	40,000	0	0	0	132,000	33,000	3,500	0	0	0	0	0	0	0	0	20,000	5,000	43,500	152,000	195,500	38,000	38,000
397.1	SCADA Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	80,000	20,000	0	80,000	80,000	80,000	20,000
	Totals	87,600	5,726,200	3,260,210	11,000	331,000	82,750	578,500	3,989,000	866,000	0	486,700	121,675	0	55,000	13,750	85,000	167,000	41,750	762,100	10,754,900	11,517,000	4,386,135

Sch 11 Supplemental 1 - 2013 Additions & Retirements

Total	6413	6413	6413
<u>101.1 & 101.2</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Mains	500,000	2,500,000	250,000
Hydrants	250,000	1,250,000	500,000
Total	6413	6413	6413
<u>101.1 (Sch 11)</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Mains	375,000	1,875,000	187,500
Hydrants	200,000	1,000,000	400,000
Total	6413	6413	6413
<u>101.2 (Sch 11a)</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Mains	125,000	625,000	62,500
Hydrants	50,000	250,000	100,000

Total	6413	6413	6413
<u>101.1 & 101.2</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Meters	71,000	5,083,000	3,049,800
Total	6413	6413	6413
<u>101.1 (Sch 11)</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Meters	71,000	5,000,000	3,000,000
Meters	0	83,000	39,840
Total 101.1	71,000	5,083,000	3,039,840
Total	6413	6413	6413
<u>101.2 (Sch 11a)</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Meters	0	0	9,960

SUPPLEMENTAL - ATTACH 11 & 11A

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Mains			
<u>12/31/2012</u>	<u>Rounded</u>		
\$254,798,660	77%	75%	101.1 or Sch 11
<u>\$75,409,132</u>	<u>23%</u>	<u>25%</u>	101.2 or Sch 11a
\$330,207,792	100%	100%	

Hydrants			
<u>12/31/2012</u>	<u>Rounded</u>		
\$28,570,748	79%	80%	101.1 or Sch 11
<u>\$7,714,382</u>	<u>21%</u>	<u>20%</u>	101.2 or Sch 11a
\$36,285,130	100%	100%	

Meters			
<u>12/31/2012</u>	<u>Rounded</u>		
\$8,665,311	79%	80%	101.1 or Sch 11
<u>\$2,287,792</u>	<u>21%</u>	<u>20%</u>	101.2 or Sch 11a
\$10,953,104	100%	100%	

Capitalized Summary -
2,250,000 Mains
1,200,000 Hydrants
154,000 Meters
5,000,000 AMR (\$30 million/6 years)
1,744,000 Equipment
900,000 Howard-HVAC
800,000 Howard-Roof Replace (Filter Bldg)
700,000 Howard-Motor Controls
5,200,000 Florist-Upgrades & Backup Power
17,948,000

Sch 11 Supplemental 3 - 2014 Additions & Retirements

SUPPLEMENTAL - ATTACH 11 & 11A

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Total	6413	6413	6413
<u>101.1 & 101.2</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Mains	500,000	2,500,000	250,000
Hydrants	250,000	1,250,000	500,000
Total	6413	6413	6413
<u>101.1 (Sch 11)</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Mains	375,000	1,875,000	187,500
Hydrants	200,000	1,000,000	400,000
Total	6413	6413	6413
<u>101.2 (Sch 11a)</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Mains	125,000	625,000	62,500
Hydrants	50,000	250,000	100,000

Mains			
<u>12/31/2012</u>		Rounded	
\$254,798,660	77%	75%	101.1 or Sch 11
<u>\$75,409,132</u>	<u>23%</u>	<u>25%</u>	101.2 or Sch 11a
\$330,207,792	100%	100%	

Hydrants			
<u>12/31/2012</u>		Rounded	
\$28,570,748	79%	80%	101.1 or Sch 11
<u>\$7,714,382</u>	<u>21%</u>	<u>20%</u>	101.2 or Sch 11a
\$36,285,130	100%	100%	

Total	6413	6413	6413
<u>101.1 & 101.2</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Meters	11,000	5,342,000	3,205,200
Total	6413	6413	6413
<u>101.1 (Sch 11)</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Meters	11,000	5,000,000	3,000,000
Meters	0	<u>342,000</u>	<u>164,160</u>
Total 101.1	11,000	5,342,000	3,164,160
Total	6413	6413	6413
<u>101.2 (Sch 11a)</u>	<u>Add</u>	<u>Replace</u>	<u>Retire Replace</u>
Meters	0	0	41,040

Meters			
<u>12/31/2012</u>		Rounded	
\$8,665,311	79%	80%	101.1 or Sch 11
<u>\$2,287,792</u>	<u>21%</u>	<u>20%</u>	101.2 or Sch 11a
\$10,953,104	100%	100%	

Capitalized Summary -
 2,250,000 Mains
 1,200,000 Hydrants
 353,000 Meters
 5,000,000 AMR (\$30 million/6 years)
 1,614,000 Equipment
1,100,000 Howard-VFD Pumps
11,517,000

MILWAUKEE WATER WORKS
DEPRECIATION ACCRUAL AND EXPENSE
 Estimated for Test Year 2014

- A. The Estimated 2013 Depreciation Accrual in Column (A) is to be calculated based upon the current depreciation rates.
 B. The Test Year 2014 Depreciation Accrual in Column (B) is to be based upon the PSC Recommended Depreciation Benchmark Rates (revised March 2, 2000) or upon the Utility Proposed Rates for the test year.

Acct. No.	Plant account	Estimated 2013 (per Attach. 11)			Test Year 2014 (per Attachment 11)					
		Depr. Rate (A)	Avg. Depreciable Balance	Depreciation Accrual	Depr. Rate (B)	Average Depreciable Balance Major	Routine	Depreciation Accrual Major	Routine	Test Year Total
301-303	Total Intangible Plant	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
	<u>Source of Supply</u>									
310	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
311	Structures and improvements	0.00%	\$0	\$0	3.20%	\$0	\$0	\$0	\$0	\$0
312	Collecting and impounding reservoirs	0.00%	\$0	0	1.70%	0	0	0	0	0
313	Lake, river, and other intakes	1.70%	\$16,080,676	273,371	1.70%	0	16,080,676	0	273,371	273,371
314	Wells and springs	0.00%	\$0	0	2.90%	0	0	0	0	0
316	Supply mains	1.80%	\$5,618,708	101,137	1.80%	0	5,618,708	0	101,137	101,137
317	Other water source plant	0.00%	\$0	0	4.50%	0	0	0	0	0
	Total Source of Supply Plant			\$374,508						\$374,508
	<u>Pumping Plant</u>									
320	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
321	Structures and improvements	3.20%	\$7,970,097	\$255,043	3.20%	\$0	\$7,970,097	\$0	\$255,043	\$255,043
323	Other power production equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
325	Electric pumping equipment (fully dep)	0.00%	\$7,756,254	0	0.00%	0	7,756,254	0	0	0
325	Electric pumping equipment	4.40%	\$17,946,606	789,651	4.40%	0	21,804,106	0	959,381	959,381
326	Diesel pumping equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
328	Other pumping equipment	0.00%	\$0	0	4.40%	0	0	0	0	0
	Total Pumping Plant			\$1,044,694						\$1,214,424
	<u>Water Treatment Plant</u>									
330	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
331	Structures and improvements	3.20%	\$16,390,910	\$524,509	3.20%	\$0	\$17,155,910	\$0	\$548,989	\$548,989
332	Sand or Other Media Filtration Equip	3.30%	37380845	1,233,568	3.30%	0	37,380,845	0	1,233,568	1,233,568
333	Membrane Filtration Equipment	0.00%	\$0	0	6.00%	0	0	0	0	0
334	Other Water Treatment Equipment	3.30%	63300000	2,088,900	6.00%	0	63,300,000	0	3,798,000	3,798,000
	Total Water Treatment Plant			\$3,846,977						\$5,580,557

2014 Test Year

MILWAUKEE WATER WORKS
DEPRECIATION ACCRUAL AND EXPENSE
 Estimated for Test Year 2014

Acct. No.	Plant account	Estimated 2013 (per Attach. 11)			Test Year 2014 (per Attachment 11)					
		Depr.	Avg. Depreciable	Depreciation	Depr.	Average Depreciable Balance		Depreciation Accrual		Test Year
		Rate (A)	Balance	Accrual	Rate (B)	Major	Routine	Major	Routine	Total
<u>Transmission and Distribution Plant</u>										
340	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
341	Structures and improvements	0.00%	\$0	\$0	3.20%	\$0	\$0	\$0	\$0	\$0
342	Distribution reservoirs and standpipes	1.90%	\$7,955,123	151,147	1.90%	0	7,955,123	0	151,147	151,147
343	Transmission and distribution mains	1.30%	\$257,966,160	3,353,560	1.30%	0	263,883,201	0	3,430,482	3,430,482
345	Services	0.00%	\$0	0	2.90%	0	(1)	0	0	0
346	Meters	5.50%	\$33,723,368	1,854,785	5.50%	2000000	35392788	110,000	1,946,603	2,056,603
348	Hydrants	2.20%	\$28,970,748	637,356	2.20%	0	30,093,512	0	662,057	662,057
349	Other transmission and distr. plant	0.00%	\$0	0	5.00%	0	0	0	0	0
Total Transmission and Distr. Plant				\$5,996,848						\$6,300,289
<u>General Plant</u>										
389	Land and land rights	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
390	Structures and improvements	2.90%	\$3,671,634	\$106,477	2.90%	\$0	\$3,671,634	\$0	\$106,477	\$106,477
391	Office furniture and equipment	5.80%	\$1,982,459	114,983	5.80%	0	1,992,584	0	115,570	115,570
391.1	Office - Computers (fully dep)	0.00%	\$0	0	0.00%	0	0	0	0	0
391.1	Office furniture & equip - Computers	26.70%	\$2,939,445	784,832	26.70%	0	3,376,445	0	901,511	901,511
392	Transportation equipment (fully dep in '09)	0.00%	\$6,710,882	0	0.00%	0	6,710,882	0	0	0
392	Transportation equipment	13.30%	\$761,569	101,289	13.30%	0	955,444	0	184,929	184,929
393	Stores equipment	0.00%	\$0	0	5.80%	0	0	0	0	0
394	Tools, shop and garage equipment	5.80%	\$1,120,124	64,967	5.80%	0	1,300,762	0	75,444	75,444
395	Laboratory equipment	5.80%	\$605,897	35,142	5.80%	0	647,147	0	37,535	37,535
396	Power operated equipment (fully dep)	0.00%	\$66,199	0	0.00%	0	66,199	0	0	0
396	Power operated equipment	7.50%	\$2,395,656	179,674	7.50%	0	2,465,031	0	184,877	184,877
397	Communication equipment	15.00%	2674492	401,174	15.00%	0	2753242	0	429111	429,111
397.1	SCADA equipment	9.20%	\$1,764,891	162,370	9.20%	0	1,848,641	0	160185	160,185
398	Miscellaneous equipment	0.00%	\$0	0	5.80%	0	0	0	0	0
Total General Plant				\$1,950,908						\$2,195,639
Total			525752743.3	\$13,213,935	\$2,000,000		\$540,179,230	\$110,000	\$15,555,417	\$15,665,417
Miscellaneous Credits (Charges) to Accrual				\$0	Miscellaneous Credits (Charges) to Accrual					\$0
Estimated Depreciation Accrual				(To Attachment 13)==>						\$15,665,417
Meter depr. allocated to sewer (deduction)				50 % <=Change if different						(1,028,302)
Adjustments & Depreciation charged clearing accounts, etc: add (deduct):				0	Estimated Customer Accts depr. allocated to sewer (deduction)					(527,684)
Estimated Customer Accounts depr. allocated to sewer (deduction)				(586,850)						0
(Specify)				0						0
Estimated Depreciation Expense				\$11,699,692	Test Year Depreciation Expense (To Attachment 14)==>					\$14,109,431

Schedule 12 Supplemental 2 - Calculation of Depreciation and Utility Plant Projections for 2013

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UTILITY PLANT		Life		Original Cost	Depreciation on	Estimate to be	Total Estimated
PSC	Source of Supply Plant -	(Years)	Rate	1-1-2013	Original Cost	added for 2013	Depreciation Expense for 2013
313	Lake Intakes	59	1.7%	\$16,080,676.00	\$273,371.49	\$0.00	\$273,371.49
316	Supply Mains	56	1.8%	5,618,708.00	101,136.74	0.00	101,136.74
				0.00		0.00	
	<u>Pumping Plants -</u>			0.00		0.00	
321	Structures and Improvements	31	3.2%	7,970,097.00	255,043.10	0.00	255,043.10
325	Electric Pump Equip (Fully Depreciated)	-	-	7,756,253.93	0.00	0.00	0.00
325	Electric Pumping Equipment	23	4.4%	15,051,606.00	662,270.66	127,380.00	789,650.66
				0.00			
	<u>Water Treatment Plants -</u>			0.00		0.00	
331	Structures and Improvements	31	3.2%	15,625,910.00	500,029.12	24,480.00	524,509.12
332	Water Treatment Equipment	30	3.3%	100,680,845.00	3,322,467.89	0.00	3,322,467.89
						0.00	
	<u>Transmission and Distribution Plant -</u>					0.00	
342	Reservoir and Elevated Tanks	53	1.9%	7,955,123.00	151,147.34	0.00	151,147.34
343	Transmission and Distribution Mains	77	1.3%	254,798,660.00	3,312,382.58	13,406.25	3,325,788.83
346	Water Meters	18	5.5%	32,148,368.00	1,768,160.24	58,139.40	1,826,299.64
348	Fire Hydrants	45	2.2%	28,570,748.00	628,556.46	8,800.00	637,356.46
				0.00		0.00	
	<u>General Plant -</u>			0.00		0.00	
390	Structures and Improvements	34	2.9%	3,671,634.00	106,477.39	0.00	106,477.39
391	Office Equipment	17	5.8%	1,972,334.00	114,395.37	587.25	114,982.62
391.1	Computer Equipment	4	26.7%	2,653,320.00	708,436.44	76,395.38	784,831.82
392	Transportation Equipment (Fully Dep)	-	-	6,710,882.00	0.00	0.00	0.00
392	Transportation Equipment	8	13.3%	724,069.00	96,301.18	33,915.00	130,216.18
394	Field and Shop Equipment	17	5.8%	1,060,749.00	61,523.44	3,443.75	64,967.19
395	Laboratory Equipment	17	5.8%	585,272.00	33,945.78	1,196.25	35,142.03
396	Power Operated Equipment (Fully Dep)	-	-	66,199.00	0.00	0.00	0.00
396	Power Operated Equipment	13	7.5%	2,395,656.39	179,674.23	0.00	179,674.23
397	Communication Equipment	7	15.0%	2,674,492.00	401,173.80	8,062.50	409,236.30
397.1	SCADA Equipment	11	9.2%	1,711,141.00	157,424.97	0.00	157,424.97
Totals				\$516,482,743.32	\$12,833,918.22	\$355,805.78	\$13,189,723.99
Depreciation Expense (Composite Basis) 2.55%							
						PSC 101.1	
						Total Plant	
						\$531,512,480.32	
Accumulated (Estimated) - 111.1							
Accumulated Depreciation 12/31/12				(\$190,409,514.41)			
Depreciation Expense				(13,189,723.99)		PSC Depreciation Expense-	
Retirements				4,281,340.00		Dep Expense	\$13,189,723.99
Cost of Removal (Estimate)				181,000.00		Estimate Sewer Reimb (Attach	(1,500,000.00)
Salvage (Estimate)				(131,000.00)		Total Dep Exp	\$11,689,723.99
Transfers				0.00			
Accumulated Depreciation 12/31/13 (111.1)				(\$199,267,898.40)			

Schedule 12 Supplemental 1 - Calculation of Depreciation and Utility Plant Projections for 2013

UTILITY PLANT		A	B	C	D	E	F	G	H	I
		Original Cost	Rate	Dep. Amount	Add & Replace	Replace	Net Totals	Est. Dep. ADD	Totals	Ending Bal. 12-31-13
PSC	Source of Supply Plant -	<u>1-1-13</u>		<u>(A x B)</u>	<u>ADDITIONS</u>	<u>RETIREMENTS</u>	<u>(D-E)</u>	<u>(B x F x .5)</u>	<u>(C + G)</u>	<u>(A-F)</u>
313	Lake Intakes	\$16,080,676.00	1.7%	\$273,371.49	\$0.00	\$0.00	\$0.00	\$0.00	\$273,371.49	\$16,080,676.00
316	Supply Mains	5,618,708.00	1.8%	101,136.74	0.00	0.00	0.00	0.00	101,136.74	\$5,618,708.00
		0.00								\$0.00
	Pumping Plants -	0.00								\$0.00
321	Structures and Improvements	7,970,097.00	3.2%	255,043.10	0.00	0.00	0.00	0.00	255,043.10	\$7,970,097.00
325	Electric Pumping Equipment (Fully Dep)	7,756,253.93	-	0.00	0.00	0.00	0.00	0.00	0.00	\$7,756,253.93
325	Electric Pumping Equipment	15,051,606.00	4.4%	662,270.66	5,900,000.00	110,000.00	5,790,000.00	127,380.00	789,650.66	\$20,841,606.00
		0.00								\$0.00
	Water Treatment Plants -	0.00								\$0.00
331	Structures and Improvements	15,625,910.00	3.2%	500,029.12	1,700,000.00	170,000.00	1,530,000.00	24,480.00	524,509.12	\$17,155,910.00
332	Water Treatment Equipment	100,680,845.00	3.3%	3,322,467.89	0.00	0.00	0.00	0.00	3,322,467.89	\$100,680,845.00
	Transmission and Distribution Plant -									
342	Reservoir and Elevated Tanks	7,955,123.00	1.9%	151,147.34	0.00	0.00	0.00	0.00	151,147.34	\$7,955,123.00
343	Transmission and Distribution Mains	254,798,660.00	1.3%	3,312,382.58	2,250,000.00	187,500.00	2,062,500.00	13,406.25	3,325,788.83	\$256,861,160.00
346	Water Meters	32,148,368.00	5.5%	1,768,160.24	5,154,000.00	3,039,840.00	2,114,160.00	58,139.40	1,826,299.64	\$34,262,528.00
348	Fire Hydrants	28,570,748.00	2.2%	628,556.46	1,200,000.00	400,000.00	800,000.00	8,800.00	637,356.46	\$29,370,748.00
		0.00								\$0.00
	General Plant -	0.00								\$0.00
390	Structures and Improvements	3,671,634.00	2.9%	106,477.39	0.00	0.00	0.00	0.00	106,477.39	\$3,671,634.00
391	Office Equipment	1,972,334.00	5.8%	114,395.37	21,000.00	750.00	20,250.00	587.25	114,982.62	\$1,992,584.00
391.1	Computer Equipment	2,653,320.00	26.7%	708,436.44	713,000.00	140,750.00	572,250.00	76,395.38	784,831.82	\$3,225,570.00
392	Transportation Equipment (Fully Dep)	6,710,882.00	-	0.00	0.00	0.00	0.00	0.00	0.00	\$6,710,882.00
392	Transportation Equipment	724,069.00	13.3%	96,301.18	680,000.00	170,000.00	510,000.00	33,915.00	130,216.18	\$1,234,069.00
394	Field and Shop Equipment	1,060,749.00	5.8%	61,523.44	135,000.00	16,250.00	118,750.00	3,443.75	64,967.19	\$1,179,499.00
395	Laboratory Equipment	585,272.00	5.8%	33,945.78	55,000.00	13,750.00	41,250.00	1,196.25	35,142.03	\$626,522.00
396	Power Operated Equipment (Fully Dep)	66,199.00	-	0.00	0.00	0.00	0.00	0.00	0.00	\$66,199.00
396	Power Operated Equipment	2,395,656.39	7.5%	179,674.23	0.00	0.00	0.00	0.00	179,674.23	\$2,395,656.39
397	Communication Equipment	2,674,492.00	15.0%	401,173.80	140,000.00	32,500.00	107,500.00	8,062.50	409,236.30	\$2,781,992.00
397.1	SCADA Equipment	1,711,141.00	9.2%	157,424.97	0.00	0.00	0.00	0.00	157,424.97	\$1,711,141.00
	Totals	\$516,482,743.32		\$12,833,918.22	\$17,948,000.00	\$4,281,340.00	\$13,666,660.00	\$355,805.78	\$13,189,723.99	\$530,149,403.32
	Land	<u>1,363,077.00</u>								<u>1,363,077.00</u>
	Final Totals	\$517,845,820.32								\$531,512,480.32

UTILITY PLANT

PSC	Source of Supply Plant -	Life (Years)	Rate	Original Cost 1-1-2014	Depreciation on Original Cost	Estimate to be added for 2014	Total Estimated Depreciation Expense for 2014
313	Lake Intakes	59	1.7%	\$16,080,676.00	\$273,371.49	\$0.00	\$273,371.49
316	Supply Mains	56	1.8%	5,618,708.00	101,136.74	0.00	101,136.74
<u>Pumping Plants -</u>							
321	Structures and Improvements	31	3.2%	7,970,097.00	255,043.10	0.00	255,043.10
325	Electric Pump Equip (Fully Depreciated)	-	-	7,756,253.93	0.00	0.00	0.00
325	Electric Pumping Equipment	23	4.4%	20,841,606.00	917,030.66	18,150.00	935,180.66
<u>Water Treatment Plants -</u>							
331	Structures and Improvements	31	3.2%	17,155,910.00	548,989.12	0.00	548,989.12
332	Water Treatment Equipment	30	3.3%	100,680,845.00	3,322,467.89	0.00	3,322,467.89
<u>Transmission and Distribution Plant -</u>							
342	Reservoir and Elevated Tanks	53	1.9%	7,955,123.00	151,147.34	0.00	151,147.34
343	Transmission and Distribution Mains	77	1.3%	256,861,160.00	3,339,195.08	13,406.25	3,352,601.33
346	Water Meters	18	5.5%	34,262,528.00	1,884,439.04	60,193.10	1,944,632.14
348	Fire Hydrants	45	2.2%	29,370,748.00	646,156.46	8,800.00	654,956.46
<u>General Plant -</u>							
390	Structures and Improvements	34	2.9%	3,671,634.00	106,477.39	0.00	106,477.39
391	Office Equipment	17	5.8%	1,992,584.00	115,569.87	0.00	115,569.87
391.1	Computer Equipment	4	26.7%	3,225,570.00	861,227.19	40,283.63	901,510.82
392	Transportation Equipment (Fully Dep)	-	-	6,710,882.00	0.00	0.00	0.00
392	Transportation Equipment	8	13.3%	1,234,069.00	164,131.18	20,797.88	184,929.05
394	Field and Shop Equipment	17	5.8%	1,179,499.00	68,410.94	7,033.23	75,444.17
395	Laboratory Equipment	17	5.8%	626,522.00	36,338.28	1,196.25	37,534.53
396	Power Operated Equipment (Fully Dep)	-	-	66,199.00	0.00	0.00	0.00
396	Power Operated Equipment	13	7.5%	2,395,656.39	179,674.23	5,203.13	184,877.35
397	Communication Equipment	7	15.0%	2,781,992.00	417,298.80	11,812.50	429,111.30
397.1	SCADA Equipment	11	9.2%	1,711,141.00	157,424.97	2,760.00	160,184.97

Totals		\$530,149,403.32	\$13,545,529.77	\$189,635.95	\$13,735,165.72
Depreciation Expense (Composite Basis)	2.59%				

PSC 101.1

Total Plant

\$538,643,345.32

Accumulated (Estimated)- 111.1

Accumulated Depreciation 12/31/13

(\$199,267,898.40)

Depreciation Expense

(13,735,165.72)

Retirements

4,386,135.00

Cost of Removal (Estimate)

181,000.00

Salvage (Estimate)

(131,000.00)

Transfers

0.00

Accumulated Depreciation 12/31/14

(\$208,566,929.12)

PSC Depreciation Expense-

Dep Expense

\$13,735,165.72

Estimate Sewer Reimb (Attach

(1,500,000.00)

Total Dep Exp

\$12,235,165.72

UTILITY PLANT		A	B	C	D	E	F	G	H	I
PSC	Source of Supply Plant -	Original Cost 1-1-14	Rate	Dep. Amount (A x B)	Add & Replace ADDITIONS	Replace RETIREMENTS	Net Totals (D-E)	Est. Dep. ADD (B x F x .5)	Totals (C + G)	Ending Bal. 12-31-13 (A-F)
313	Lake Intakes	\$16,080,676.00	1.7%	\$273,371.49	\$0.00	\$0.00	\$0.00	\$0.00	\$273,371.49	\$16,080,676.00
316	Supply Mains	5,618,708.00	1.8%	101,136.74	0.00	0.00	0.00	0.00	101,136.74	\$5,618,708.00
Pumping Plants -										
321	Structures and Improvements	7,970,097.00	3.2%	255,043.10	0.00	0.00	0.00	0.00	255,043.10	\$7,970,097.00
325	Electric Pumping Equipment (Fully Dep)	7,756,253.93	-	0.00	0.00	0.00	0.00	0.00	0.00	\$7,756,253.93
325	Electric Pumping Equipment	20,841,606.00	4.4%	917,030.66	1,100,000.00	275,000.00	825,000.00	18,150.00	935,180.66	\$21,666,606.00 #VALUE!
Water Treatment Plants -										
331	Structures and Improvements	17,155,910.00	3.2%	548,989.12	0.00	0.00	0.00	0.00	548,989.12	\$17,155,910.00
332	Water Treatment Equipment	100,680,845.00	3.3%	3,322,467.89	0.00	0.00	0.00	0.00	3,322,467.89	\$100,680,845.00
Transmission and Distribution Plant -										
342	Reservoir and Elevated Tanks	7,955,123.00	1.9%	151,147.34	0.00	0.00	0.00	0.00	151,147.34	\$7,955,123.00
343	Transmission and Distribution Mains	256,861,160.00	1.3%	3,339,195.08	2,250,000.00	187,500.00	2,062,500.00	13,406.25	3,352,601.33	\$258,923,660.00
346	Water Meters	34,262,528.00	5.5%	1,884,439.04	5,353,000.00	3,164,160.00	2,188,840.00	60,193.10	1,944,632.14	\$36,451,368.00
348	Fire Hydrants	29,370,748.00	2.2%	646,156.46	1,200,000.00	400,000.00	800,000.00	8,800.00	654,956.46	\$30,170,748.00
General Plant -										
390	Structures and Improvements	3,671,634.00	2.9%	106,477.39	0.00	0.00	0.00	0.00	106,477.39	\$3,671,634.00
391	Office Equipment	1,992,584.00	5.8%	115,569.87	0.00	0.00	0.00	0.00	115,569.87	\$1,992,584.00
391.1	Computer Equipment	3,225,570.00	26.7%	861,227.19	392,800.00	91,050.00	301,750.00	40,283.63	901,510.82	\$3,527,320.00
392	Transportation Equipment (Fully Dep)	6,710,882.00	-	0.00	0.00	0.00	0.00	0.00	0.00	\$6,710,882.00
392	Transportation Equipment	1,234,069.00	13.3%	164,131.18	417,000.00	104,250.00	312,750.00	20,797.88	184,929.05	\$1,546,819.00
394	Field and Shop Equipment	1,179,499.00	5.8%	68,410.94	288,700.00	46,175.00	242,525.00	7,033.23	75,444.17	\$1,422,024.00
395	Laboratory Equipment	626,522.00	5.8%	36,338.28	55,000.00	13,750.00	41,250.00	1,196.25	37,534.53	\$667,772.00
396	Power Operated Equipment (Fully Dep)	66,199.00	-	0.00	0.00	0.00	0.00	0.00	0.00	\$66,199.00
396	Power Operated Equipment	2,395,656.39	7.5%	179,674.23	185,000.00	46,250.00	138,750.00	5,203.13	184,877.35	\$2,534,406.39
397	Communication Equipment	2,781,992.00	15.0%	417,298.80	195,500.00	38,000.00	157,500.00	11,812.50	429,111.30	\$2,939,492.00
397.1	SCADA Equipment	1,711,141.00	9.2%	157,424.97	80,000.00	20,000.00	60,000.00	2,760.00	160,184.97	\$1,771,141.00
Totals		\$530,149,403.32		\$13,545,529.77	\$11,517,000.00	\$4,386,135.00	\$7,130,865.00	\$189,635.95	\$13,735,165.72	\$537,280,268.32
Land		1,363,077.00								1,363,077.00
Final Totals		\$531,512,480.32								\$538,643,345.32 \$538,643,345.32

MILWAUKEE WATER WORKS

Estimated for Test Year 2014

Accumulated Depreciation (Account 111.1)				Major Projects	Routine	Total	Test Year Average Balance
January 1, 2013 Balance	(Estimated)					\$190,409,514	
Add: Annual Accrual	(per Attachment 12) (A)					13,213,935	
Salvage	(Estimated)				\$131,000	131,000	
Less: Retirements	(per Attachment 11) (B)					4,724,000	
Cost of Removal	(Estimated)				\$181,000	181,000	
Adjustments	increase (decrease) (C)				0	0	
December 31, 2013 Balance	(Estimated)					\$198,849,449	\$198,849,449
Add: Annual Accrual	(per Attachment 12) (A)			\$110,000	\$15,555,417	15,665,417	7,887,709
Salvage	(Estimated)			0	131,000	131,000	65,500
Less: Retirements	(per Attachment 11) (B)			3,000,000	1,386,136	4,386,136	3,693,068
Cost of Removal	(Estimated)			715,000	181,000	896,000	805,500
December 31, 2014 Balance	(Estimated)					\$209,363,730	
Test Year Average Balance							\$202,304,090

Materials and Supplies Inventory

Account Balances:					Test Year Average Balance
December 31, 2010	(Actual)		\$2,632,666		
December 31, 2011	(Actual)		2,571,944		
December 31, 2012	(Actual)		2,607,862		
December 31, 2013	(Estimated) (D)		2,600,000		\$1,300,000
December 31, 2014	(Estimated) (D)		2,600,000		1,300,000
Test Year Average Balance					\$2,600,000

Regulatory Liability and Other Adjustments

Account Balances:				Regulatory Liab (Acct 253)	Other	Total	Test Year Average Balance
December 31, 2012	(Actual) (E)		\$8,924,583		\$0	\$8,924,583	
December 31, 2013	(Estimated) (E)		\$8,113,258		\$0	8,113,258	\$4,056,629
December 31, 2014	(Estimated) (E)		\$7,301,933		0	7,301,933	\$3,650,967
Test Year Average Balance							\$7,707,596

- Note: (A) The depreciation accrual totals for 2013 and 2014 must agree with Attachment 12.
For rate case purposes, major construction additions are factored into the calculated accrual as if in service the entire year.
- (B) The plant retirements totals for 2013 and 2014 must agree with Attachment 11.
If test year retirements are being retired as a result of major construction project, indicate that portion in the major projects column.
- (C) Explain adjustments on Attachment 19.
- (D) If there is a variance to the prior year balance of more or less than 15%, please state the basis used for developing the M & S estimates for 2013 & 2014.
- (E) Explain Other on Attachment 19.

Estimates: Cost of Removal, Salvage

SUPPLEMENTAL - ATTACH 13

Page 1 of 1

	111.1	111.1
	Cost of Removal	Salvage
2010	85,627	129,666
2011	367,094	106,014
2012	90605	158808
Total	543,326	394,488
Ave	181,109	131,496
Rounded	181,000	131,000

MILWAUKEE WATER WORKS

Estimated for Test Year 2014

Part One:	Total Operating Revenues	(per Attachment 7)	\$85,609,659	
	Total Operation and Maintenance Expenses	(per Attachment 10)	\$49,028,672	
	Depreciation Expense	(per Attachment 12)	14,109,431	
	Amortization Expense--Account # 404 (specify):		0	
	Taxes	(per Attachment 8)	13,656,828	
	Total Operating Expenses		\$76,794,931	
	Net Operating Income (Loss)-Test Year 2014		\$8,814,728	
Part Two:	Utility Plant In Service--Financed by Utility or Municipality: Test Year Average Balance	(per Attachment 11)	\$543,542,307	
	Materials and Supplies: Test Year Average Balance	(per Attachment 13)	2,600,000	
	Less: Accumulated Depreciation: Test Year Average Balance	(per Attachment 13)	202,304,090	
	Regulatory Liability and Other: Test Year Average Balance	(per Attachment 13)	7,707,596	
	Average Net Investment Rate Base (NIRB)		\$336,130,621	
Part Three:	Average Net Investment Rate Base	(per Part Two above)	\$336,130,621	
	TIMES Rate of Return Requested (Enter requested rate in this box.)		5.38%	5.38%
	Return on Average Net Investment Rate Base (NIRB)		\$18,068,552	(A)
	Total Operation and Maintenance Expenses	(per Part One above)	\$49,028,672	
	TIMES allowance on O&M expenses		0.06	
	Operating Allowance		\$2,941,720	(B)
	Enter the larger of either: The Return on NIRB (A) or the Operating Allowance (B)		\$18,068,552	
	Less: Estimated Net Operating Income (Loss)	(per Part One above)	8,814,728	
	Increase Requested-Test Year 2014		\$9,253,824	
	Overall Percentage Increase in Total Sales of Water <u>at Current Rates:</u>		0.113155571	

MILWAUKEE WATER WORKS
FINANCING AND DEBT SUMMARY

FINANCING OF PLANT ADDITIONS (Including Contributed Plant)

Description	Estimated 2013	Test Year 2014
Contributed Plant by Developers	\$1,050,000	\$1,050,000
Contributed Plant by Customers		
Special Assessments--Collections and Tax Roll		
Grants for Plant Additions		
Plant Paid for by Municipality		
Plant Paid for by TIF District		
Proceeds from Debt Issued during Year		
Special Construction Funds		
Available Cash or Invested Funds		
Utility Earnings		
Other: (Specify)		
Total	\$1,050,000	\$1,050,000

DEBT SUMMARY (See Instruction # 15)

- a. List the utility's debt issues. Use only one line for each existing and estimated new debt issue.
- Include the corresponding annual interest, either accrued or payable, for each issue.
 - A summary in total is acceptable if the utility has debt information available by issue and can scan and/or insert the information to this attachment. An attachment to this email is also acceptable.
 - All debt issues for all utility departments and non-utility sewer departments reported in the PSC annual report must be included unless a separate balance sheet and income statement are provided.
- b. If necessary, please describe unusual situations in the Notes (Attachment 19).

Description	Estimated 2013		Estimated 2014		Estimated 2015	
	Annual Interest Expense (1)	Outstanding Principal End of Year	Annual Interest Expense (1)	Outstanding Principal End of Year	Annual Interest Expense (1)	Outstanding Principal End of Year
Outstanding Debt Issues - Detailed List::	\$0	\$0	\$0	\$0	\$0	\$0
Bond 2001-A (Refunding E)	39,364	576,869	18,969	181,885	7,684	125,459
Bond 2002-A (C, D, F, G, J, K)	318,642	4,418,061	231,948	2,542,321	133,472	923,001
Bond 2006-N9 (Refund C & D)	1,310	16,072	360	643	16	-
Bond 2009-N1	4,125	90,000	3,525	75,000	2,925	60,000
Bond 2009-B2	3,600	75,000	3,600	75,000	3,600	75,000
Bond 2010-N1	16,650	315,000	14,625	270,000	12,375	225,000
Bond 2010-B5	11,250	225,000	11,250	225,000	11,250	225,000
Bond 2011-N3	329,375	6,200,000	290,625	5,425,000	251,875	4,650,000
Bond 2011-B4	193,750	3,875,000	193,750	3,875,000	193,750	3,875,000
Bond 2012-Comm Paper C6-G	9,200	4,000,000	9,200	4,000,000	9,200	4,000,000
Bond Dfd. Gain (C, D, F, G, J, K)	(10,471)					
Bond Premium (C, D, F, G, J, K)	74,017	91,299	52,445	38,854	29,029	9,825
New 2013 Issue: Estimated at \$12,710 (Ref: 2014 Debt Service Estimate sheet)	445,708	12,710,000	445,708	12,010,160	400,000	11,310,160
Bond Series SDW 1	43,966	1,524,486	36,429	1,235,268	28,693	938,415
Bond Series SDW 2	14,600	506,232	12,097	410,192	9,528	311,617
Bond Series SDW 3	45,120	1,564,502	37,385	1,267,693	29,446	963,047
Bond Series SDW 4	37,426	1,297,730	31,010	1,051,531	24,425	798,832
Bond Series SDW 5	17,310	600,215	14,343	486,345	11,297	369,469
Totals	1,594,942	38,085,466	1,407,268	33,169,892	1,158,564	28,859,825

Note (1): Include as Interest Expense amounts which will be reported in Account 427, Interest on Long Term Debt; in Account 430, Interest on Debt to Municipality; and Account 431, Other Interest Charges.

MILWAUKEE WATER WORKS

IMPACT FEES

Is the utility currently collecting impact fees?

SELECT ONE

- ☐ Yes
☒ No

If yes, answer the following:

- 1) Describe the facilities to be constructed using the impact fees.

- 2) Provide the year the impact fees were adopted.

- 3) Provide the year at which the assessment of impact fees will end.

- 4) Provide the year the facilities were or will be constructed.

Note: If more than one water utility impact fee exists, answer the above questions for each project.
If more space is needed please include an explanation in the footnotes on Attachment 19.

MILWAUKEE WATER WORKS
CUSTOMER NOTIFICATION

Test Year 2014

SPECIAL NOTE: Two display advertisements will be placed in the Milwaukee Journal Sentinel to notify customers about the increase in water rates. The second ad will notify customers about the public hearing date (when the hearing date is set). Both notices will be filed electronically (affidavits included) with this docket number referenced.

1. Pursuant to Wis. Admin. Code § PSC 2.10, your utility is required to provide notice to customers of the filing of the rate increase application and the general nature and effect of the filing.
 - a. If billing is monthly by envelope, a bill insert over one complete billing cycle is required.
 - b. If billing is by a method other than monthly by envelope, a special mailing or a display advertisement in a newspaper having general circulation in the utility's service area is required (with the following exception).
 - c. If your utility serves fewer than 1,000 customers, a notice may be posted in at least 3 public places.
2. The notice shall contain the following information:
 - a. The amount of the request.
 - b. The reasons for the request.
 - c. The date, time and location of the hearing and how customers can contact the Public Service Commission regarding scheduling questions.
 - d. The effect (dollar and percentage) on the average residential customer if the request were to be granted.
3. Your utility is required to file proof of notice no later than 3 days prior to the hearing.
4. Public Service Commission staff will assist your utility in complying with the notice requirements.

Below is an example notice that your utility may use. An electronic (Microsoft Word) version of this example notice for you to customize will be included in the e-mail confirmation which will be sent to you within two weeks of our receipt of your Application to Increase Rates.

PUBLIC NOTICE TO ALL CUSTOMERS OF {NAME OF WATER UTILITY}

The {Name of Water Utility} has filed an application with the Public Service Commission of Wisconsin (PSCW) to increase water rates. The increase is necessary {state the reason(s) for the request to increase water rates}.

The total increase in water revenues requested is \$_____ which will result in an estimated overall rate increase of _____% over the water utility's present revenues. If the request is granted, the water bill for an average residential customer with a _____-inch or ¾-inch meter who uses _____ {gallons / cubic feet} of water per {month / quarter} will increase from \$_____ to \$_____, or _____%.

A telephonic public hearing on the application has been scheduled for {Day of the Week}, {Month} {Day}, {Year}, at ____:____ {a.m./p.m.} in the {Room?}, {Building}, {Street Address}, {Municipality}, Wisconsin. Scheduling questions regarding this hearing may be directed to the PSCW at (608) 266-3766.

If you have any questions, please contact {{Name?}, {Title?} / {Name of Water Utility?}} at {Telephone Number}.

MILWAUKEE WATER WORKS

MISCELLANEOUS

Test Year 2014

Part One:

If plant accounts in Attachment 11 and/or Attachment 11a, Utility Plant in Service, have transactions for the interim or test year for Account 343, Mains, or Account 348, Hydrants, specify the units added and/or retired for each account.

	Year	Attachment 11		Attachment 11a		Net Units
		Units Added	Units Retired	Units Added	Units Retired	
		(a)	(b)	(a)	(b)	+ (a) - (b)
Feet of Main	2013	36868.96	23,326	4066.429	3,135	14474.433
Feet of Main-Routine	2014	36868.96	23,326	4066.429	3,135	14474.433
Feet of Main-Major Projects	2014	0	-	0	-	0
Hydrants	2013	237.1678	229	59.29194	57	10.43836
Hydrants-Routine	2014	237.1678	229	59.29194	57	10.43836
Hydrants-Major Projects	2014	0	0	0	0	0

Part Two:

Does the utility wish to revise Schedule Cz-1, the charge for installing a water service?

Select One

☒

No

Yes--Based upon actual cost to install a water service for all customers.

☐

Yes--Based upon the average cost to install a 3/4 inch or 1 inch water service for a residential customer.

Average cost is \$ _____

Part Three:

The Wisconsin Administrative Code provides alternatives for late payment charges on delinquent bills for service. If the

Select One

☒

3 percent one time charge

1 percent per month charge

Other: 5 percent charge per quarter (Mg-1, Billing, 3720-WR-106)

Part Four:

Other Charges (Schedule OC-1) - Does the utility wish to establish or revise the following charges?

Yes

No

Amt. Req.

☐☒

1. Non-Sufficient Funds

If Yes

☒

Select One:

Utility is also regulated by the PSC for electric and/or sewer rates.

Utility is regulated by the PSC for water rates only.

Amount charged by your financial institution(s) for a non-sufficient funds (NSF) check: \$ 35

Yes

No

Amt. Req.

☒☐

2. Special Billing Charge

\$ 35

Replacing \$20 Final Bill charge

3. Special Meter Reading Charge

\$ 30

Replacing \$25 Interim Meter Readings charge

4. Investigation Charge

Normal business hours

☒☐

\$ 60

Changed from \$40 to \$60

After business hours

☒☐

\$ 60

Changed from \$40 to \$60

5. Other Records Request Charge

\$ 3

Per bill

Seasonal Service Charge

Service charges while service is disconnected

Part Five:

Reconnection Charges (Schedule R-1) - Please suggest dollar amounts below.

During normal business hours:

\$ 50

After normal business hours

\$ 75

MISCELLANEOUS

Test Year

Part Six: Public Fire Protection (Schedule F-1) - How does the municipality wish the utility to collect the PFP charge?
☒ Select One

Municipal Charge

Direct charge on water bill - indicate method for calculating Direct Charges

equivalent meter

Combination

- dollar amount or percentage of total as Municipal Charge

- indicate method for calculating Direct Charges

☒ If Direct Charges for PFP, will they also be applied to non-customers who own property in the municipality?
Select One

No

Yes -- from all non-customer properties, including vacant lots

Part Seven: General Service Rate Design (Schedule Mg-1) - Indicate the preferred rate design for each customer class:

Description	Residential	Non-residential
Declining Block Rate	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Uniform Rate	<input type="checkbox"/>	<input type="checkbox"/>
Inclining Block Rate	<input type="checkbox"/>	<input type="checkbox"/>
Seasonal Rate	<input type="checkbox"/>	<input type="checkbox"/>
Multifamily Residential Rate		NA
Irrigation Rate (with Am-1)		
Other		

Describe the proposed modifications to the general service rates:

The utility is proposing to change the residential rate structure from a declining block rate to a uniform rate.

If additional space is needed, continue in Part Eight below.

NOTE: Utilities proposing a modified rate structure should submit detailed customer billing information for the most recent 12 months. For each billing period, include an analysis by customer class of the number of customer bills ending in each 1,000 gallon or 100 cubic foot increment, the total number of bills in the billing period, and the total volume of sales in the billing period. For residential customers, it is suggested that the increments be in 1,000's of gallons, up to 25,000 gallons per month (75,000 gallons per quarter), and then by 5,000 gallon increments.

Part Eight: Include any other utility proposed tariff or schedule changes below.

The tariff schedules for Charges for Connections, Repairs, and Resetting Meters (Schedule Lc-1), General Service (Schedule Mg-1.1), and Miscellaneous Service (Schedule Mz-1) needs to be updated. These three schedules will be filed (with proposed rate changes) along with this application.

Part One:

If plant accounts in [Attachment 11 and/or Attachment 11a, Utility Plant in Service](#), have transactions for the interim or test year for

Year	Attachment 11		Attachment 11a		Net Units + (a) - (b)
	Units Added (a)	Units Retired (b)	Units Added (a)	Units Retired (b)	
Feet of Main	2013	36868.95641	23325.77	4066.429	3,135
Feet of Main-Routine	2014	36868.95641	23325.77	4066.429	3,135
Feet of Main-Major Projects	2014	-	-	-	-
Hydrants	2013	237	229	59	57
Hydrants-Routine	2014	237	229	59	57
Hydrants-Major Projects	2014	-	-	-	-

Part Two: Does the utility wish to revise Schedule Cz-1, the charge for installing a water service?

Select One

- ☒ No
- ☐ Yes--Based upon actual cost to install a water service for all customers.
- ☐ Yes--Based upon the average cost to install a 3/4 inch or 1 inch water service for a residential customer.
- Average cost is 0

Part Three:

The Wisconsin Administrative Code provides alternatives for late payment charges on delinquent bills for service. If the utility is also regulated by the Wisconsin Public Service Commission, the utility must follow the Wisconsin Administrative Code. If the utility is not regulated by the Wisconsin Public Service Commission, the utility may adopt a different schedule of late payment charges.

Select One

- ☐ 3 percent one time charge
- ☐ 1 percent per month charge
- x ☒ Other: 5 percent charge per quarter (Mg-1, Billing, 3720-WR-106)

Part Four:

Does the utility wish to establish or revise Schedule NSF-1, the charge to customers for checks returned for non-sufficient funds?

Select One

- ☐ No
- ☐ Yes -- utility is also regulated by the PSC for electric and/or sewer rates.
- ☐ Yes -- utility is regulated by the PSC for water rates only.
- When is the charge by your financial institution(s) for a non-sufficient funds (NSF) check?
- ☒ 35 is the charge for a NSF check.

Part Five: Fire Protection

Part Six: Include any other utility proposed tariff schedule changes below.

If additional lines are needed, please insert row(s) above the line

Mains Worksheet -

	Feet Added	Cost	Cost / ft	
2010	18,471	6620233	358.4122679	
2011	137,983	24644844	178.6078285	
2012	16,263	3094299	190.2661871	
	2 Year Avg	184.4370078		
	2013 & 2014	30832.10397	Utility Plant Added	
	2013 & 2014	4066.429016	Contributed Plant Added	
		Sch 11	Sch 11a	
		36,869	4,066	
	Feet Retired	Cost	Cost / ft	
2010	13,344	799151	59.88841427	
2011	119,584	2113345	17.67247291	
2012	11,235	249390	22.1975968	
	2 Year Avg	19.93503485		
	2013 & 2014	23325.7681	Utility Plant Retired	
	2014 & 2014	3135.183884	Contributed Plant Retired	
		Sch 11	Sch 11a	
		23,326	3,135	
	12/31/2012			
	\$254,798,660	77%	101.1 or Sch 11	
	\$75,409,132	23%	101.2 or Sch 11a	
	\$330,207,792	100%		

Hydrants Worksheet -

	Number Added	Cost	Cost per Hydrant	
2010	247	944354	3823.295547	
2011	541	2803681	5182.404806	
2012	285	1407049	4937.014035	
	2 Year Avg	5059.709421		
	2013 & 2014	237.16777	Utility Plant Retired	
	2014 & 2014	59.29194249	Contributed Plant Retired	
		Sch 11	Sch 11a	
		237	59	
	Number Retired	Cost	Cost per Hydrant	
2010	211	348658	1652.407583	
2011	521	879416	1687.93858	
2012	283	511750	1808.303887	Sch 11a
	2 Year Avg	1748.121233		
	2013 & 2014	228.8170822		
	2014 & 2014	57.20427056		
		Sch 11	Sch 11a	
		228.82	57.20	
	12/31/2012			
	\$28,570,748	79%	101.1 or Sch 11	
	\$7,714,382	21%	101.2 or Sch 11a	
	\$36,285,130	100%		

MILWAUKEE WATER WORKS**Water Conservation and Efficiency Programs**

Test Year 2014

Identify any water conservation and efficiency activities that the utility plans to undertake during the test year:

- ☐ Education and Outreach
☐ Residential Water Audits
☐ Commercial/Industrial Water Audits
☐ Lawn Watering Restrictions
☐ Rebates for Water Saving Equipment
☐ Leak Detection and Water Loss Control
☐ Other :

NOTE: If the Commission has approved conservation program expenses, these should be charged to Account 186, otherwise these expenses are reported in Account 906 for Class AB & C utilities (Account 691 for Class D utilities).

What are the estimated effects of the utility's planned water conservation and efficiency program on water sales for the test year? Estimate the reduction in volumetric sales, by customer class, for the test year. Test year sales in Attachment 3 should reflect adjustments for conservation.

Customer Class	Test Year Sales Without Conservation	Conservation Adjusted Test Year Sales
Residential	_____	_____
Commerical	_____	_____
Industrial	_____	_____
Public Authority	_____	_____
Other	_____	_____

MILWAUKEE WATER WORKS**WATER CONSERVATION SPENDING**

Test Year 2014

If the utility has a conservation program that was authorized by the PSC, please complete the deferred expense schedule below.

Deferred Expense Schedule:

Program Year Ending (a)	Beginning Balance (b)	Account 186 Expenditures (c)	Account 253 Collections (d)	End of Year Expenses (e)
December 31,				
December 31,				
December 31,				
December 31,				
Net Balance of Acct. 186 (debit) and Acct. 253 (credit) Last Actual Year				
Amortization Expense (Net Balance Divided by 3)				
Estimated Future Annual Expenditures				
Total Expenses (To be Recorded in Account 906)				

Additional Comments:

MILWAUKEE WATER WORKS

NOTES

Attach 2 and Attach 3: Water use projections for 2014 are estimated looking at historical averages, especially recent trends which indicate a continuous decline in per customer use, and anticipated elasticity due to the proposed rate increase. It should be noted that the number of commercial accounts in 2014 is lower than experienced in previous years due to economic factors that influence the number of commercial customers including the number of construction permits. All consumption projections in this application also comply with any suggested adjustments that were made by the Wisconsin Public Service Commission (PSC) (1).

Attach 3: The number of FY 2014 meters in this application matches the actual number of meters as of April 2014.

Attach 7: Other Operating Revenues projections are in line with historical annual increases.

Attach 10_AB: Labor expenses for FY 2013 were based on the historical 3-year average plus an escalation factor of 1.5%. Expenses for FY 2013 were based on the historical 3-year average plus an escalation factor of 1%. Labor expenses for FY 2014 were based on the 2013 figures plus an escalation factor of 1%. Expenses for FY 2014 were based on the 2013 expenses plus an escalation factor of 1%, with the exception of the following:

- PSC 623 (Powering for Pumping) escalated by 3% due to WE Energies rate increases
- As per the PSC adjustment (1), PSC 631 (Maintenance of Structures and Improvements) decreased \$234,987 to remove \$715,000 of booster station decommissioning costs from the historical costs in computing a three year average of inflated costs.
- As per the PSC adjustment (1), PSC 633 (Maintenance of Pumping Equipment) decreased by \$40,000 due to labor adjustment.
- As per the PSC adjustment (1), PSC 641 (Chemicals) decreased by \$575,511 to reflect a full year of the 2012 price decreases by inflating the 2013 actual expenses by one percent.
- As per the PSC adjustment (1), PSC 652 (Treatment - Maintenance and Treatment Equipment) increased by \$275,000 to revise the amortization of infrequently incurred projects from the utility initial estimate of \$325,000 to the PSC estimate of \$600,000. Account 652 was also decreased by \$350,000 due to labor adjustment.
- As per the PSC adjustment (1), PSC 672 (Maintenance of Distribution Reservoirs and Standpipes) decreased by \$555,040 based on the following:
 - estimated routine expenses of \$17,000
 - an estimated \$483,000, which is the cost to paint six reservoirs normalized over 20 years
- As per the PSC adjustment (1), PSC 673 (Maintenance of Transmission and Distribution Mains) decreased by \$305,000 due to labor adjustment.
- As per the PSC adjustment (1), PSC 902 (Meter Reading Labor) decreased by \$25,000 due to labor adjustment.
- As per the PSC adjustment (1), PSC 904 (Uncollectable Accounts) decreased by \$228,951. The utility's expense was based on a forecast that uncollectable accounts would be one percent of sales.
- As per the PSC adjustment (1), PSC 920 (Administrative and General Salaries) decreased by \$142,000 due to labor adjustment.
- PSC 926 (Pension and Benefits) per the Budget Office, an additional \$1,400,000 will be paid in FY 2013 and \$1,500,000 in FY 2014 which represents an additional actuarial contribution. The PSC then suggested that MWW decrease the resulting amount by \$1,756,370 based upon the following information (1):

Pensions estimate based on:

 - 2014 labor costs of \$14,492,963
 - Stable Employer Compensation Policy of 2014 rate of 9.24%
 - \$2,126,468 of wages for employees starting after Jan. 1, 2010
 - Employer payment of employee contribution for those employees starting before Jan. 1, 2010 at 5.5%
 - Accepted utility revised pension estimate of \$2,142,000

Other benefits based on utility revised estimate which is consistent with 2013 increased by one percent. 2013 includes a full year of employees making additional contributions to their benefits:

 - Health (\$4,075,000)
 - Dental (\$90,000)
 - Group Life (\$110,000)
 - Unemployment (\$30,000)
 - Education (\$20,000)
- PSC 928 (PSC Expenses) Estimated consulting fees for PSC filing and support of \$125,000 in 2013 and \$175,000 in 2014.

Attach 11, 11A, and 17: The number of feet of main added or retired was estimated based on the historic two-year average (2011-2012) cost per foot of main. The number of hydrants added or retired was estimated based on the historic two-year average (2011-2012) cost per hydrant.

(1) FOR A COMPLETE LIST OF PSC ADJUSTMENTS TO THE REVENUE REQUIREMENTS, SEARCH THE WISCONSIN PUBLIC SERVICE COMMISSION'S ERF FOR THE FILE TITLED "CORRECTED STAFF REVENUE REQUIREMENTS EXHIBIT FOR DOCKET 3720-WR-108".

MILWAUKEE WATER WORKS

STEP II MAJOR PLANT DETAIL

Test Year 2014

NOTE: Only applies to utilities requesting a two step rate case

USE ONLY FOR "MAJOR" PLANT NOT COMPLETED NOR PLACED IN SERVICE BY THE END OF THE TEST YEAR

<u>Summary of Plant Additions (Retirements) in Step II</u>		<u>Addition (Retirement) Amount</u>	<u>Depreciation</u>	
<u>Account Number</u>	<u>Description</u>		<u>Rate</u>	<u>Expense</u>
	Financed by Utility or Municipality:	\$0	0.00%	\$0
		0	0.00%	0
		0	0.00%	0
		0	0.00%	0
		0	0.00%	0
	Total Financed by Utility or Municipality	0	Depreciation Total	\$0
	Contributed Plant:			
		0		
		0		
		0		
		0		
	Total Contributed Plant	0		
Total Step II NET Plant Additions		\$0		
Less: Plant Outside Municipality		0		
Net Taxable Plant		\$0		
Times Assessment Ratio (per Attachment 9)		0.961900		
Times Net Local and School Rate (per Attachment 9)		23.734280		
Calculated Tax Equivalent--Step II			\$0	
Calculated Tax Equivalent – Step I (per Attachment 9)			12,772,087	
Tax Equivalent Computed (Combined Total Step I and II)			12,772,087	
1994 Tax Equivalent Payable in 1995 (per Attachment 9)			6,904,063	
If the municipality has authorized a lower amount as allowed by Wis. Stat. § 66.0811(2), then place that				
Step I and Step II Combined:				
Tax Equivalent Payable for the Test Year (See Attachment 9, Instruction 4 for criteria)			12,772,087	
Less: Meter Allocation to Sewer (Attachment 8)			510,273	
Step I and Step II Combined Net Property Tax Equivalent-Water Utility			12,261,814	

	<u>Units Added</u>
If mains or hydrant plant accounts have Step II transactions above, specify the net	Feet of Main 0
	Hydrants 0

MILWAUKEE WATER WORKS
STEP II SUMMARY
 Test Year 2014

NOTE: Only applies to utilities requesting a two step rate case

	Step I Total Per Attachment 14	Step II Additional	Combined Total
Part One:			
Total Operating Revenues	\$85,609,659	\$0	\$85,609,659
Total Operation and Maintenance Expenses	\$49,028,672	\$0	\$49,028,672
Depreciation Expense	14,109,431	0	14,109,431
Amortization Expense--Acct # 404 (If Step II--specify):	0	0	0
Taxes	13,656,828	0	13,656,828
Total Operating Expenses	\$76,794,931	\$0	\$76,794,931
Net Operating Income (Loss)--Test Year 2014	\$8,814,728	\$0	\$8,814,728
Part Two:			
Plant In Service--Financed by Utility or Municipality	\$543,542,307	\$0	\$543,542,307
Materials and Supplies	2,600,000	0	2,600,000
Less: Accumulated Depreciation	202,304,090	0	202,304,090
Less: Regulatory Liability and Other	7,707,596	0	7,707,596
Net Investment Rate Base (NIRB)	\$336,130,621	\$0	\$336,130,621
Part Three:			
Average Net Investment Rate Base	(per Part Two above)		\$336,130,621
TIMES Rate of Return Requested for Step II:	5.38%		5.38%
The requested return can be different than in Step I. Enter the Step II			
Return on Average Net Investment Rate Base (NIRB)			\$18,068,552 (A)
Total Operation and Maintenance Expenses	(per Part One above)		\$49,028,672
TIMES allowance on O&M expenses			6.00%
Operating Allowance			\$2,941,720 (B)
Enter the larger of either:			
The Return on NIRB (A) or the Operating Allowance (B)			\$18,068,552
Less: Estimated Net Operating Income (Loss)--Combined Step I and II	(per Part One above)		\$8,814,728
Increase Requested--Test Year 2014--Combined Step I and II			\$9,253,824
Overall Percentage Increase in Total Sales of Water at Current Rates:		11%	

MILWAUKEE WATER WORKS
STEP II
NOTES
Test Year 2014

NOTE: Only applies to utilities requesting a two step rate case

Step II Major Project(s) Authorization Docket Number(s)==>	
--	--

Briefly Describe the Major Project(s) Below:

Other assumptions relating to Step II Major Project(s) -- Describe below:

Filing the Application to Increase Water Rates on the Electronic Regulatory Filing System (ERF)

Before sending the rate application to the PSC:

1. Ensure that the Edit Checks have been run from the Main Menu.
2. Based on the Edit Checks listed, correct or adjust as required to address the item.
3. Rerun the Edit Checks to ensure that only general Edit Checks remain in the list.
4. All remaining general items in the edit check list should be fully explained in the Notes on Attachment 18.
5. No changes should be made to this application (the Excel file) after submitting to the PSC. Printed copies or electronic copies regarding this rate application should be printed or electronically produced only from this file or from an exact copy. (After the PSC has accepted this file and uploaded it to the Commission's Electronic Regulatory Filing system, copies may be reproduced from the ERF system also.)

All new formal rate case applications and subsequent filings must be filed with the PSC in electronically on the PSC's Electronic Regulatory Filing system at http://psc.wi.gov/apps35/erf_public/Default.aspx.

Detailed instructions and guidelines can be found on the PSC's Electronic Regulatory Filing system web site at: http://psc.wi.gov/apps35/ERF_public/info/Document.aspx.

General Information:

1. An internet connection is required for uploading files, and Internet Explorer 5.0 or above.
2. To submit filings to the PSC a user must create an account by specifying his or her name, email address, logon id and password.
3. Individual accounts can be created by clicking on the "Setup Individual Account" hyperlink from the ERF Login Page. Corporate accounts can only be created by the PSC's Record Management Unit (RMU). Entities must complete a Corporate Electronic Filing Account Request in order to establish an account.
4. Corporate accounts have been developed to allow an organization (e.g., utility, law firm, accounting firm, intervener, etc.) to identify users who are authorized to file on their behalf. This is an optional service offered to corporate entities to allow them greater security in identifying authorized filers, but such entities are not required to use corporate accounts if individual accounts are satisfactory to them.
5. The rate case application is in Microsoft Excel and should be filed as an Excel file. Do not convert Excel files to PDF.
6. Adobe Acrobat is needed to convert other than Excel documents to PDF format.

Abbreviated list of instructions to submit this rate application to the PSC:

1. [Use http://psc.wi.gov/apps35/erf_public/Default.aspx to submit filings to the PSC.](http://psc.wi.gov/apps35/erf_public/Default.aspx)
2. Type in a valid user name and password.
3. To submit a new rate case, select the New / Non-Docket entry under File Document heading.
4. Select the number of files to upload, and specify the utility these documents relate to. When the screen repopulates, click the browse button in row 1 and select the file to upload. Then specify the document type from the drop down list box and finally enter a meaningful description such as "Rate Increase Application for XYZ Water Utility".
5. Repeat this for each row on the screen.
6. Click the Upload Docket Files button to submit the documents.
7. Once the docket is submitted it will be marked as pending which means that the document has been received by the PSC, but it has not been processed. Staff of RMU will review the documents and approve or reject them. When the filings are processed the submitter will be notified via email. The email will include the document name, type, description, received date and file status. If the filing was rejected, the reason for rejection will be included in the email.
8. For general questions about the process of electronic filing or instructions on formatting, etc., please contact the Records Management Unit at (608) 261-8524 or via e-mail at pscrecs@wisconsin.gov.
9. For any questions about the technical functions of the ERF system, please contact Paul Newman, the PSC's Chief Information Officer, at (608) 267-5112 or via e-mail at paul.newman@wisconsin.gov.